

HPGST Law Notifications, 2020				
Sr. No.	Notification Reference Number	Subject	Notification Number and Date of Issuance	Page No.
1	01/2020-State Tax	Seeks to bring into force certain provisions of the HPGST (Amendment) Act, 2020 to amend the HPGST Act, 2017.	EXN-A(3)-4/2019, dated 15-01-2020 published in the e-gazette on 17-01-2020	1
2	02/2020-State Tax	Seeks to make amendment (2020) to HPGST Rules.	EXN-F(10)-25/2019, dated 20-01-2020 published in the e-gazette on 24-01-2020	2-14
3	04/2020-State Tax	Seeks to extend the one-time amnesty scheme to file all FORM GSTR-1 from July 2017 to November, 2019 till 17th January, 2020.	EXN-F(10)-25/2019, dated 28-01-2020 published in the e-gazette on 29-01-2020	15-16
4	06/2020-State Tax	Seeks to extend the last date for furnishing of annual return/reconciliation statement in FORM GSTR-9/FORM GSTR-9C for the period from 01.07.2017 to 31.03.2018	EXN-F(10)-23/2019, dated 14-02-2020 published in the e-gazette on 15-02-2020	17
5	07/2020-State Tax	Notification issued to prescribe due dates for filing of return in FORM GSTR-3B in a staggered manner.	EXN-F(10)-23/2019, dated 14-02-2020 published in the e-gazette on 15-02-2020	18
6	08/2020-State Tax	seeks to "Amend the HPGST Rules, 2017 to prescribe the value of Lottery"	EXN-F(10)-23/2019, dated 13-03-2020 published in the e-gazette on 19-03-2020	19-20
7	09/2020-State Tax	Seeks to exempt foreign airlines from furnishing reconciliation Statement in FORM GSTR-9C	EXN-F(10)-4/2020, dated 23-06-2020 published in the e-gazette on 24-06-2020	21
8	11/2020-State Tax	Seeks to provide special procedure for corporate debtors undergoing the corporate insolvency resolution process under the Insolvency and Bankruptcy Code, 2016	EXN-F(10)-4/2020, dated 23-06-2020 published in the e-gazette on 24-06-2020	22-23

9	12/2020-State Tax	Seeks to waive off the requirement for furnishing FORM GSTR-1 for 2019-20 for taxpayers who could not opt for availing the option of special composition scheme under notification No. 2/2019-State Tax (Rate)	EXN-F(10)-4/2020, dated 23-06-2020 published in the e-gazette on 24-06-2020	24
10	13/2020-State Tax	Seeks to exempt certain class of registered persons from issuing e-invoices and the date for implementation of e-invoicing extended to 01.10.2020	EXN-F(10)-4/2020, dated 23-06-2020 published in the e-gazette on 24-06-2020	25
11	14/2020-State Tax	Seeks to exempt certain class of registered persons capturing dynamic QR code and the date for implementation of QR Code to be extended to 01.10.2020	EXN-F(10)-4/2020, dated 23-06-2020 published in the e-gazette on 24-06-2020	26-27
12	15/2020-State Tax	Seeks to extend the time limit for furnishing of the annual return specified under section 44 of HPGST Act, 2017 for the financial year 2018-2019 till 30.06.2020.	EXN-F(10)-4/2020, dated 23-06-2020 published in the e-gazette on 24-06-2020	27
13	16/2020-State Tax	Seeks to make third amendment (2020) to HPGST Rules	EXN-F(10)-4/2020, dated 23-06-2020 published in the e-gazette on 24-06-2020	28-32
14	17/2020-State Tax	Seeks to specify the class of persons who shall be exempted from aadhar authentication	EXN-F(10)-4/2020, dated 23-06-2020 published in the e-gazette on 24-06-2020	33
15	18/2020-State Tax	Seeks to notify the date from which an individual shall undergo authentication, of Aadhaar number in order to be eligible for registration	EXN-F(10)-4/2020, dated 23-06-2020 published in the e-gazette on 24-06-2020	34

16	19/2020-State Tax	Seeks to specify class of persons, other than individuals who shall undergo authentication, of Aadhaar number in order to be eligible for registration.	EXN-F(10)-4/2020, dated 23-06-2020 published in the e-gazette on 24-06-2020	35
17	27/2020-State Tax	Seeks to prescribe the due date for furnishing FORM GSTR-1 for the quarters April, 2020 to June, 2020 and July, 2020 to September, 2020 for registered persons having aggregate turnover of up to 1.5 crore rupees in the preceding financial year or the current financial year.	EXN-F(10)-4/2020, dated 23-06-2020 published in the e-gazette on 24-06-2020	36-37
18	28/2020-State Tax	Seeks to prescribe the due date for furnishing FORM GSTR-1 by such class of registered persons having aggregate turnover of more than 1.5 crore rupees in the preceding financial year or the current financial year, for each of the months from April, 2020 to September, 2020	EXN-F(10)-4/2020, dated 23-06-2020 published in the e-gazette on 24-06-2020	38
19	29/2020-State Tax	Seeks to prescribe return in FORM GSTR-3B of HPGST Rules, 2017 along with due dates of furnishing the said form for April, 2020 to September, 2020	EXN-F(10)-4/2020, dated 23-06-2020 published in the e-gazette on 24-06-2020	39
20	30/2020-State Tax	Seeks to amend HPGST Rules (Fourth Amendment) in order to allow opting Composition Scheme for FY 2020-21 till 30.06.2020 and to allow cumulative application of condition in rule 36(4)	EXN-F(10)-4/2020, dated 23-06-2020 published in the e-gazette on 24-06-2020	40-41
21	31/2020-State Tax	Seeks to provide relief by conditional lowering of interest rate for tax periods of February, 2020 to April, 2020	EXN-F(10)-4/2020, dated 23-06-2020 published in the e-gazette on 24-06-2020	42-44

22	32/2020-State Tax	Seeks to provide relief by conditional waiver of late fee for delay in furnishing returns in FORM GSTR-3B for tax periods of February, 2020 to April, 2020	EXN-F(10)-4/2020, dated 23-06-2020 published in the e-gazette on 24-06-2020	45-46
23	33/2020-State Tax	Seeks to provide relief by conditional waiver of late fee for delay in furnishing outward statement in FORM GSTR-1 for tax periods of February, 2020 to April, 2020	EXN-F(10)-4/2020, dated 23-06-2020 published in the e-gazette on 24-06-2020	47
24	34/2020-State Tax	Seeks to extend due date of furnishing FORM GST CMP-08 for the quarter ending March, 2020 till 07.07.2020 and filing FORM GSTR-4 for FY 2020-21 till 15.07.2020	EXN-F(10)-4/2020, dated 23-06-2020 published in the e-gazette on 24-06-2020	48-49
25	35/2020-State Tax	Seeks to extend due date of compliance which falls during the period from "20.03.2020 to 29.06.2020" till 30.06.2020 and to extend validity of e-way bills	EXN-F(10)-4/2020, dated 23-06-2020 published in the e-gazette on 24-06-2020	50-51
26	36/2020-State Tax	Sent to govt. vide letter No. 12-19/2017-18-EXN-Tax-(519/3)-10166 dated 26 th May, 2020	EXN-F(10)-4/2020, dated 14-07-2020 published in the e-gazette on 16-07-2020	52
27	37/2020-State Tax	Seeks to give effect to the provisions of rule 87 (13) and FORM GST PMT-09 of the HPGST Rules, 2017	EXN-F(10)-3/2020, dated 01-05-2020 published in the e-gazette on 05-05- 2020	53
28	38/2020- State Tax	Seeks to make fifth amendment (2020) to HPGST Rules	EXN-F(10)-4/2020, dated 26-09-2020 published in the e-gazette on 26-09-2020	54-55
29	39/2020- State Tax	Seeks to make amendments to special procedure for corporate debtors undergoing the corporate insolvency resolution process under the Insolvency and Bankruptcy Code, 2016	EXN-F(10)-4/2020, dated 14-07-2020 published in the e-gazette on 16-07-2020	56-57

30	40/2020- State Tax	Seeks to extend the validity of e-way bills till 31.05.2020 for those e-way bills which expire during the period from 20.03.2020 to 15.04.2020 and generated till 24.03.2020	EXN-F(10)-4/2020, dated 14-07-2020 published in the e-gazette on 16-07-2020	58
31	41/2020- State Tax	Seeks to extend the due date for furnishing of FORM GSTR 9/9C for FY 2018-19 till 30th September, 2020	EXN-F(10)-4/2020, dated 14-07-2020 published in the e-gazette on 16-07-2020	59
32	43/2020- State Tax	Seeks to bring into force Section 128 of Finance Act, 2020 in order to bring amendment in Section 140 of HPGST Act w.e.f. 01.07.2017	EXN-F(10)-4/2020-Vol-I, dated 18-11-2020 published in the e-gazette on 20-11-2020	60
33	44/2020- State Tax	Seeks to give effect to the provisions of Rule 67A for furnishing a nil return in FORM GSTR-3B by SMS	EXN-F(10)-4/2020-Vol-I, dated 08-10-2020 published in the e-gazette on 12-10-2020	61
34	46/2020- State Tax	Seeks to extend period to pass order under Section 54(7) of HPGST Act	EXN-F(10)-15/2020, dated 12-11-2020 published in the e-gazette on 23-11-2020	62
35	47/2020- State Tax	Seeks to amend Notification No. 40/2020–State Tax dated 16.07.2020 in respect of extension of validity of e-way bill generated on or before 24.03.2020 (whose validity has expired on or after 20th day of March 2020) till the 30th day of June.	EXN-F(10)-15/2020, dated 12-11-2020 published in the e-gazette on 23-11-2020	63-64
36	48/2020- State Tax	Seeks to make sixth amendment (2020) to HPGST Rules.	EXN-F(10)-14/2020-Vol.I, dated 08-10-2020 published in the e-gazette on 12-10-2020	66
37	49/2020- State Tax	Seeks to bring into force Sections 13 of the HPGST (Amendment) Act, 2020 in order to bring amendment to Sections 2, 109, 168 & 172 of HPGST Act w.e.f. 30.06.2020	EXN-F(10)-15/2020, dated 12-11-2020 published in the e-gazette on 23-11-2020	67

38	50/2020- State Tax	Seeks to make seventh amendment (2020) to HPGST Rules	EXN-F(10)-15/2020, dated 27-10-2020 published in the e-gazette on 28-10-2020	68-69
39	Corrigendum	Seeks to amend notification No. 50/2020-State Tax, dated 27-10-2020 published in the e-gazette on 28-10-2020	EXN-F(10)-15/2020 dated 15-12-2020 published in the e-gazette on 18-12-2020	70-71
40	51/2020- State Tax	Seeks to provide relief by lowering of interest rate for a prescribed time for tax periods from February, 2020 to July, 2020	EXN-F(10)-15/2020, dated 06-10-2020 published in the e-gazette on 08-10-2020	72-73
41	52/2020- State Tax	Seeks to provide one time amnesty by lowering/waiving of late fees for non furnishing of FORM GSTR-3B from July, 2017 to January, 2020 and also seeks to provide relief by conditional waiver of late fee for delay in furnishing returns in FORM GSTR-3B for tax periods of February, 2020 to July, 2020.	EXN-F(10)-15/2020, dated 06-10-2020 published in the e-gazette on 08-10-2020	74-75
42	53/2020- State Tax	Seeks to provide relief by waiver of late fee for delay in furnishing outward statement in FORM GSTR-1 for tax periods for months from March, 2020 to June, 2020 for monthly filers and for quarters from January, 2020 to June, 2020 for quarterly filers	EXN-F(10)-15/2020, dated 06-10-2020 published in the e-gazette on 08-10-2020	76-77
43	54/2020- State Tax	Seeks to extend due date for furnishing FORM GSTR-3B for supply made in the month of August, 2020 for taxpayers with annual turnover up to Rs. 5 crore.	EXN-F(10)-15/2020, dated 06-10-2020 published in the e-gazette on 08-10-2020	78

44	55/2020- State Tax	Seeks to amend notification no. 35/2020-State Tax in order to extend due date of compliance which falls during the period from "20.03.2020 to 30.08.2020" till 31.08.2020	EXN-F(10)-15/2020, dated 13-11-2020 published in the e-gazette on 20-11-2020	79-80
45	56/2020- State Tax	Seeks to amend notification no. 46/2020-Statel Tax in order to further extend period to pass order under Section 54(7) of HPGST Act till 31.08.2020 or in some cases upto fifteen days thereafter	EXN-F(10)-15/2020, dated 24-11-2020 published in the e-gazette on 25-11-2020	81
46	57/2020- State Tax	Seeks to amend notification no. 52/2020-State Tax in order to provide conditional waiver of lat fees for the period from July, 2017 to July, 2020.	EXN-F(10)-15/2020, dated 27-10-2020 published in the e-gazette on 28-10-2020	82
47	58/2020- State Tax	Seeks to make eighth amendment (2020) to HPGST Rules	EXN-F(10)-15/2020, dated 03-11-2020 published in the e-gazette on 06-11-2020	83-84
48	59/2020- State Tax	Seeks to extend the due date for filing FORM GSTR-4 for financial year 2019-2020	EXN-F(10)-14/2020, dated 08-10-2020 published in the e-gazette on 12-10-2020	85-86
49	60/2020-State Tax	Seeks to make Ninth amendment (2020) to HPGST Rules	EXN-F(10)-15/2020, dated 12-11-2020 published in the e-gazette on 23-11-2020	87-103
50	61/2020-State Tax	Seeks to amend Notification no. 13/2020-State Tax in order to amend the class of registered persons for the purpose of e-invoice	EXN-F(10)-15/2020, dated 06-10-2020 published in the e-gazette on 08-10-2020	104
51	62/2020-State Tax	Seeks to make Tenth amendment (2020) to HPGST Rules	EXN-F(10)-14/2020, dated 24-11-2020 published in the e-gazette on 28-11-2020	105-107

52	63/2020-State Tax	Seeks to notify the provisions of section 10 of the HPGST (Amendment) Act, 2019.	EXN-F(10)-17/2020, dated 06-10-2020 published in the e-gazette on 12-10-2020	108
53	64/2020-State Tax	Seeks to extend the due date for filing FORM GSTR-4 for financial year 2019-2020 to 31.10.2020	EXN-F(10)-14/2020, dated 08-10-2020 published in the e-gazette on 12-10-2020	85-86
54	65/2020-State Tax	Seeks to amend notification no. 35/2020-State Tax, dated 03.04.2020 to extend due date of compliance under Section 171 which falls during the period from "20.03.2020 to 29.11.2020" till 30.11.2020	EXN-F(10)-15/2020, dated 24-11-2020 published in the e-gazette on 25-11-2020	109-110
55	66/2020-State Tax	Seeks to give one time extension for the time limit provided under Section 31(7) of the HPGST Act 2017 till 31.10.2020 .	EXN-F(10)-17/2020, dated 24-11-2020 published in the e-gazette on 26-11-2020	111
56	67/2020-State Tax	Seeks to grant waiver / reduction in late fee for not furnishing FORM GSTR-4 for 2017-18 and 2018-19, subject to the condition that the returns are filled between 22.09.2020 to 31.10.2020.	EXN-F(10)-17/2020, dated 06-10-2020 published in the e-gazette on 12-10-2020	112
57	68/2020-State Tax	Seeks to grant waiver / reduction in late fee for not furnishing FORM GSTR-10, subject to the condition that the returns are filled between 22.09.2020 to 31.12.2020.	EXN-F(10)-17/2020, dated 06-10-2020 published in the e-gazette on 12-10-2020	113
58	69/2020-State Tax	Seeks to amend notification no. 41/2020-State Tax to extend due date of return under Section 44 till 31.10.2020	EXN-F(10)-3/2020, dated 16-10-2020 published in the e-gazette on 17-10-2020	114

59	70/2020-State Tax	Seeks to amend notification no. 13/2020-State, dated 24.06.2020	EXN-F(10)-3/2020, dated 16-10-2020 published in the e-gazette on 17-10-2020	115
60	71/2020-State Tax	Seeks to amend notification 14/2020-State Tax to extend the date of implementation of the Dynamic QR Code for B2C invoices till 01.12.2020.	EXN-F(10)-3/2020, dated 16-10-2020 published in the e-gazette on 17-10-2020	116
61	72/2020-State Tax	Seeks to make the Eleventh amendment (2020) to the HPGST Rules.	EXN-F(10)-3/2020, dated 02-12-2020 published in the e-gazette on 03-12-2020	117-118
62	73/2020-State Tax	Seeks to notify a special procedure for taxpayers for issuance of e-Invoices in the period 01.10.2020- 31.10.2020.	EXN-F(10)-3/2020, dated 23-10-2020 published in the e-gazette on 26-10-2020	119
63	74/2020-State Tax	Seeks to prescribe the due date for furnishing FORM GSTR-1 for the quarters October, 2020 to December, 2020 and January, 2021 to March, 2021 for registered persons having aggregate turnover of up to 1.5 crore rupees in the preceding financial year or the current financial year.	EXN-F(10)-3/2020, dated 26-11-2020 published in the e-gazette on 02-12-2020	120-121
64	75/2020-State Tax	Seeks to prescribe the due date for furnishing FORM GSTR-1 by such class of registered persons having aggregate turnover of more than 1.5 crore rupees in the preceding financial year or the current financial year, for each of the months from October, 2020 to March, 2021.	EXN-F(10)-3/2020, dated 26-11-2020 published in the e-gazette on 02-12-2020	121-122

65	76/2020-State Tax	Seeks to prescribe return in FORM GSTR-3B of HPGST Rules, 2017 along with due dates of furnishing the said form for October, 2020 to March, 2021.	EXN-F(10)-3/2020, dated 26-11-2020 published in the e-gazette on 02-12-2020	123
66	77/2020-State Tax	Seeks to make filing of annual return under section 44 (1) of HPGST Act for F.Y. 2019-20 optional for small taxpayers whose aggregate turnover is less than Rs 2 crores and who have not filed the said return before the due date.	EXN-F(10)-3/2020, dated 26-11-2020 published in the e-gazette on 02-12-2020	124
67	79/2020-State Tax	Seeks to make the Twelfth amendment (2020) to the HPGST Rules, 2017.	EXN-F(10)-3/2020, dated 04-12-2020 published in the e-gazette on 22-12-2020	125-140
68	80/2020-State Tax	Seeks to amend notification no. 41/2020-State Tax, dated 14.07.2020 to extend due date of return under Section 44 till 31.12.2020.	EXN-F(10)-4/2020-Vol., dated 12-11-2020 published in the e-gazette on 23-11-2020	141-142
69	81/2020-State Tax	Seeks to notify amendment carried out in section 7 of the HPGST (Amendment) Act, 2019.	EXN-F(10)-14/2020, dated 14-12-2020 published in the e-gazette on 18-12-2020	143
70	82/2020-State Tax	Seeks to make the Thirteenth amendment (2020) to the HPGST Rules.2017	EXN-F(10)-14/2020, dated 22-12-2020 published in the e-gazette on 30-12-2020	144-157
71	83/2020-State Tax	Seeks to extend the due date for FORM GSTR-1	EXN-F(10)-14/2020, dated 14-12-2020 published in the e-gazette on 18-12-2020	158
72	84/2020-State Tax	Seeks to notify class of persons under proviso to section 39(1).	EXN-F(10)-14/2020, dated 14-12-2020 published in the e-gazette on 18-12-2020	159-160

73	85/2020-State Tax	Seeks to notify special procedure for making payment of 35% as tax liability in first two month	EXN-F(10)-14/2020, dated 14-12-2020 published in the e-gazette on 18-12-2020	161-162
74	86/2020-State Tax	Seeks to rescind Notification 76/2020-State Tax dated 02.12.2020.	EXN-F(10)-14/2020, dated 14-12-2020 published in the e-gazette on 18-12-2020	162-163
75	87/2020-State Tax	Seeks to extend the due date for furnishing of FORM ITC-04 for the period July- September 2020 till 30 th November, 2020.	EXN-F(10)-14/2020, dated 14-12-2020 published in the e-gazette on 18-12-2020	163
76	88/2020-State Tax	Seeks to implement e-invoicing for the taxpayers having aggregate turnover exceeding Rs. 100 Cr from 01 st January 2021.	EXN-F(10)-14/2020, dated 14-12-2020 published in the e-gazette on 18-12-2020	164
77	89/2020-State Tax	Seeks to waive penalty payable for noncompliance of the provisions of notification No.14/2020 – State Tax, dated the 24 th June, 2020.	EXN-F(10)-17/2020, dated 23-12-2020 published in the e-gazette on 28-12-2020	165
78	90/2020-State Tax	Seeks to make amendment to Notification no. 12/2017-State Tax dated 30.06.2017	EXN-F(10)-17/2020, dated 23-12-2020 published in the e-gazette on 28-12-2020	166
79	91/2020-State Tax	Seeks to extend the due dates for compliances and actions in respect of anti-profiteering measures under GST till 31.03.2021	EXN-F(10)-4/2020-Vol.I, dated 13-01-2021 published in the e-gazette on 04-02-2021	167-168
80	92/2020-State Tax	Seeks to bring into force Section 3,4, 5, 6, 7, 8, 9, 10 and 14 of the HPGST Act, 2020 (12 of 2020)	EXN-F(10)-4/2020-Vol.I, dated 13-01-2021published in the e-gazette on 04-02-2021	168

81	94/2020-State Tax	Seeks to make the Fourteenth amendment (2020) to the HPGST Rules.2017.	EXN-F(10)-4/2020-Vol.I, dated 13-01-2021published in the e-gazette on 04-02-2021	169-175
82	95/2020-State Tax	Seeks to extend the time limit for furnishing of the annual return specified under section 44 of HPGST Act, 2017 for the financial year 2019-20 till 28.02.2021.	EXN-F(10)-4/2020-Vol.I, dated 13-01-2021published in the e-gazette on 04-02-2021	176

प्रदेश माल और सेवा कर (संशोधन) अधिनियम, 2019 (2019 का अधिनियम संख्यांक 19) की धारा 2, धारा 7, धारा 10 और धारा 13 से 20 के सिवाय, धारा 2 से 21 के उपबंध प्रवृत्त होंगे।

आदेश द्वारा,

संजय कुंडू
प्रधान सचिव (आबकारी एवं कराधान)।

[Authoritative English text of this Department Notification No. EXN-A(3)-4/2019 dated 15 -01-2020 as required under clause (3) of Article 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION No. 01/2020-State Tax

Shimla-2, the 15th January, 2020

No. EXN-A(3)-4/2019.—In exercise of the powers conferred by sub-section (2) of section 1 of the Himachal Pradesh Goods and Services Tax (Amendment) Act, 2019 (Act No.19 of 2019), the Governor of Himachal Pradesh is pleased to appoint the 1st day of January, 2020, as the date on which the provisions of sections 2 to 21, except section 2, section 7, section 10 and sections 13 to 20 of the Himachal Pradesh Goods and Services Tax (Amendment) Act, 2019 (Act No.19 of 2019), shall come into force.

By order,

SANJAY KUNDU,
Principal Secretary (E&T).

आबकारी एवं कराधान विभाग

अधिसूचना सं. 74/2019—राज्य कर

शिमला-2, 15 जनवरी, 2020

सं० ई.एक्स.एन.—एफ(10)—25/2019.—हिमाचल प्रदेश माल और सेवा कर अधिनियम, 2017 (2017 का 10) की धारा 128 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, राज्यपाल, हिमाचल प्रदेश परिषद् की सिफारिशों पर, हिमाचल प्रदेश के राजपत्र (ई—गजट) में सं० ई.एक्स.एन.—एफ(10)—5/2018 के तहत 30 जनवरी, 2018 को प्रकाशित की गई हिमाचल प्रदेश सरकार की अधिसूचना संख्या 4/2018—राज्य कर, तारीख 30 जनवरी, 2018 में निम्नलिखित और संशोधन करते हैं, अर्थात्:—

उक्त अधिसूचना में, दूसरे परंतुक के पश्चात, निम्नलिखित परन्तुक अंतःस्थापित किया जाएगा, अर्थात्:—

“परन्तु यह और भी उक्त अधिनियम की धारा 47 के अधीन संदेय विलम्ब फीस की रकम ऐसे रजिस्ट्रीकृत व्यक्तियों के लिए अधित्यक्त हो जाएगी, जो मास/तिमाही जुलाई, 2017 से नवम्बर,

टिप्पण.—मूल नियम अधिसूचना सं० ई.एक्स.एन.—एफ(10)—13/2017 तारीख 27 जनू, 2019 के द्वारा हिमाचल प्रदेश के राजपत्र (ई—गज़ट) में तारीख 29 जून, 2017 को प्रकाशित किए गए थे और अंतिम बार अधिसूचना सं० 75/2019—राज्य कर, तारीख 15-1-2020 जो हिमाचल प्रदेश के राजपत्र (ई—गज़ट) में सं० ई.एक्स.एन.—एफ(10)—25/2019 के तहत 17 जनवरी, 2020 को प्रकाशित की गई थी, के द्वारा संशोधित किए गये थे।

[Authoritative English text of this Department Notification No.EXN-F(10)-25/2019 dated 20-01-2020 as required under clause (3) of Article 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

Notification No. 02/2020-State Tax

Shimla-2, the 20th January, 2020

No. EXN-F(10)-25/2019.—In exercise of the powers conferred by section 164 of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017), the Governor of Himachal Pradesh is pleased to make the following rules further to amend the Himachal Pradesh Goods and Services Tax Rules, 2017, namely:—

1. (1) These rules may be called the Himachal Pradesh Goods and Services Tax (Amendment) Rules, 2020.
- (2) Save as otherwise provided in these rules, they shall come into force on the date of their publication in the Official Gazette.
2. In the Himachal Pradesh Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 117,—
 - (a) in sub-rule (1A), with effect from the 31st December, 2019, for the figures, letters and word “31st December, 2019”, the figures, letters and word “31st March, 2020” shall be substituted;
 - (b) in sub-rule (4), in clause (b), in sub-clause (iii), in the proviso, for the figures, letters and word “31st January, 2020”, the figures, letters and word “30th April, 2020” shall be substituted.
3. In the said rules, in **FORM REG-01**, in Part-B, for serial numbers 12 and 13 and the entries relating thereto, the following shall be substituted, namely:—

“ 12.	Are you applying for registration as a SEZ Unit?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
	(i) Select name of SEZ		▽
	(ii) Approval order number and date of order		
	(iii) Period of validity	From DD/MM/YYYY	To DD/MM/YYYY
	(iv) Designation of approving authority		

13.	Are you applying for registration as a SEZ Developer?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
	(i) Select name of SEZ Developer		
	(ii) Approval order number and date of order		
	(iii) Period of validity	From DD/MM/YYYY	To DD/MM/YYYY
	(iv) Designation of approving authority		”.

4. In the said rules, in **FORM GSTR-3A**,—

- in serial number 2 under the heading “Notice to Return Defaulter u/s 46 for not filing Return”, for the words “tax liability will” , the words “tax liability may” shall be substituted;
- after serial number 4 under the heading “Notice to Return Defaulter u/s 46 for not filing Return” , the following serial numbers shall be inserted, namely:—
“5. This is a system generated notice and does not require signature.”;
- in serial number 3 under the heading “Notice To Return Defaulter U/S 46 For Not Filing Final Return Upon Cancellation of Registration”, for the words “tax period will”, the words “tax period may” shall be substituted;
- after serial number 4 under the heading “Notice To Return Defaulter U/S 46 For Not Filing Final Return Upon Cancellation Of Registration” , the following serial number shall be inserted, namely:—
“5. This is a system generated notice and does not require signature.”.

5. In the said rules, for **FORM INV-01**, the following form shall be substituted, namely:-

"Note.—Cardinality means occurrence of field in the schema. Below are the meaning of various symbol used in this column:

0..1: it means this item is optional and even if mentioned cannot be repeated.

1..1: it means this item is mandatory and can be mentioned only once.

1..n: it means this item is mandatory and can be repeated more than once.

0..n: it means this item is optional but can be repeated many times. For example: Previous invoice reference is optional but if required one can mention many previous invoice references.

FORM GST INV-1 (See rules 48)							
Sl. No.	Technical Field name	Cardinality	Small Description of the field	Is it mandatory on invoice?	Technical Field Specifications	Sample Value of the field	Explanatory Notes of the Field
0	Version	1..1	Version number	Mandatory	String (Max length:10)	1.0	It is the version of schema. It will be used to keep track of version of Invoice specification.
1.	IRN	0..1	Invoice Reference Number	Mandatory	String (Max length:50)	649b01ft	This will be a unique reference number for this invoice. It can be generated by application based on the Algorithm provided by E-Invoice system or can be left blank. In case this field has been left blank E-Invoice system will generate it and respond back into registration request. In case the application sends this number then e-Invoice system will validate it and register the same number against this invoice. Invoice will be valid once it has this number and it is registered on E-invoice system.
2.	Invoice_type_code	1..1	Code for Invoice type.	Mandatory	String (Max length:10)	B2B/B2C/SE ZWP/ SEZWOP/ EXPW P/EXPWOP/ DEX P/ISD/BOS/ DC	This will be the code to identify type of supply, some of the examples are mentioned. It will have also code for bill of entry, invoice and other type of documents. B2C invoice can be mentioned as type and based on that some fields will become optional. Detailed JSON schema will mention these details later.
3.	Invoice_Sub type_code	1..1	Sub_Code for Invoice type.	Mandatory	Drop Down	Regular / Credit Note / Debit Note	Type of the Document can be used as Regular for Bill of Supply and Delivery Challan etc.
4.	Invoice Num	1..1	Invoice number	Mandatory	String(Max length:16)	Sa/1/2019	It will be as per the specifications prescribed for invoice number under the CGST/SGST Rule.
5.	Invoice Date	1..1	Invoice Date	Mandatory	String (DD/MM/YYYY)	21/07/2019	The date when the Invoice was issued. Format "DD/MM/YYYY"
6.	Invoice_currency_code	1..1	Currency code	Optional	String (Max length:16)	USD	It depicts an additional currency in which all Invoice amounts can be given along with INR. One additional currency shall be used in the Invoice.
7.	Reverse charge	0..1	Reverse Charge.	Optional	Character	Y	Is the liability payable under reverse charge.
8.	Delivery_or_Invoice_Period	0..1		Optional			

9.	Invoice_ Period_Start_ Date	1..1	Invoice period start date.	Mandatory (if this section is selected or used)	string (DD/MM/ YYYY)	21-07-19	
10.	Invoice_ Period_End_ Date	1..1	Invoice Period End date.	Mandatory (if this section is selected or used).	string (DD/MM/ YYYY)	21-07-19	
11.	Order and Sales Order Reference	0..1		Optional			
12.	Preceding Invoice Reference	0..n					
13.	Preceding_ Invoice_ Number	1..1	Detail of Base Invoice which is being amended by subsequent document.	Mandatory (if this section is selected or used).	String (Max length:16)	Sa/1/2019	This is the reference of original invoice to be provided in the case of debit and credit notes. In mere invoicing this is not required. It is required to keep future expansion of eversions of Credit notes, Debit Notes and other documents required under GST
14.	Invoice_ Document_ Reference	1..1	Invoice reference	Optional	String (Max length:20)	KOL01	This reference is kept for user to provide any additional fields e.g., some branch, its user id, their employee id, sales centre reference etc.
15.	Preceding_ Invoice_Date	1..1	Date of Invoice	Mandatory (if this section is selected or used)	String (DD/MM/ YYYY)	21-07-19	
16.	Other References	0..1					
17.	Receipt_ Advice_ Reference	0..1	Terms reference	Optional	String (Max length:20)	CREDIT 30	This reference is kept for user to provide their receipt advice details to their customer.
18.	Tender_or_ Lot_ Reference	0..1	Lot / Batch Reference	Optional	String (Max length:20)	TENDERJAN 2020	This reference is kept for mentioning number or detail of Lot or Tender if supplies are made under such Lot or Tender.
19.	Contract_ Reference	0..1	Contract Number	Optional	String (Max length:20)	CONT 23072019	This reference is kept for mentioning contract number if supplies are made under any specific Contract.
20.	External_ Reference	0..1	Any other reference	Optional	String (Max length:20)	EXT23222	An additional field for provision of any additional reference number for such supply.
21.	Project_ Reference	0..1	Project Reference	Optional	String (Max length:20)	PJTCODE01	This reference is kept for mentioning Project number if supplies are made under any specific Project.
22.	Ref Num	0..1	Buyer's PO Reference number	Optional	String (Max length:16)	Vendor PO /1	

23.	Ref Date	0..1	Buyer's PO Reference date	Optional	String (DD/MM/YYYY)	21-07-19	00-01-00
24.	Supplier Information	1..1		Mandatory			<i>A group of business terms providing information about the Supplier.</i>
25.	Supplier_Legal_Name	1..1	Suppliers_Legal_Name	Mandatory	String (Max length:100)	The Institute of Chartered Accountants of India	Name as appearing in PAN of the Supplier.
26.	Supplier_trading_name	0..1	Trade Name of Supplier	Optional	String (Max length:100)	ICAI	A name by which the Supplier is known, other than Supplier's name (also known as Business name).
27.	Supplier_GS TIN	1..1	GSTIN of the Supplier	Mandatory	Alphanumeric with 15 characters	29AADFV7589C1 ZO	GSTIN of the supplier
28.	Supplier_Address1	1..1	Supplier's address1	Mandatory	string (Max length:100)	Vasanth Nagar	Address of the Supplier
29.	Supplier_Address2	0..1	Supplier's address 2	Optional	String (Max length:100)	Bangalore	City of the Supplier
30.	Supplier_City	1..1	Supplier's address 2	Optional	String (Max length:50)	Bangalore	City of the Supplier
31.	Supplier_State	1..1	Place	Mandatory	String (Max length:50)	Karnataka	State of the Supplier
32.	Supplier_Pincode	1..1	PIN code	Mandatory	String (Max length:6)	560087	PIN code of the Supplier
33.	Supplier_Phone	0..1	Phone	Optional	String (Max length:12)	9999999999	10 Digit Contact number of the Supplier.
34.	Supplier_Email	0..1	e-mail id	Optional	String (Max length:50)	<u>Supplier@icai.co m</u>	Email id of the Supplier
35.	Buyer Information	1..1		Mandatory			Header for Buyer information
36.	Billing_Name	1..1	Buyer's Legal name	Mandatory	String (Max length:100)	Adarsha	It will be legal name of buyer
37.	Billing_Trade_Name	1..1	Buyer's Legal name	Mandatory	String (Max length:100)	Adarsha	It will be Trade Name of buyer
38.	Billing_GSTIN	1..1	GSTIN	Mandatory	String (Max length:15)	29AACCR7832C1 ZD	GSTIN of the Buyer
39.	Billing_POS	1..1	State code	Mandatory	String (Max length:2)	29	Place of supply code of Supply
40.	Billing_Address1	1..1	Address1	Mandatory	String (Max length:100)	Address	Address of the Buyer
41.	Billing_Address2	0..1	Address2	Optional	String (Max length:100)	Address	Address of the Buyer
42.	Billing_State	1..1	Place	Mandatory	String (Max length:50)	Bangalore	State of the Buyer
43.	Billing_Pincode	1..1	PIN code	Mandatory	String (Max length:6)	560002	PIN code of the Buyer
44.	Billing_Phone	0..1	Phone number	Optional	String (Max length:12)	080 2223323	Contact number of the Buyer
45.	Billing_Email	0..1	E Mail id	Optional	String (Max length:50)	<u>billing@icai.com</u>	Email id of the buyer. This should be provided to help E- Invoicing system to receive this invoice on mail.

46.	Payee Information (Seller payment information)	0..1		Optional			<i>Header for Payee Information—person to whom amount is payable. Optional for cases where payment is to be made to a person other than Supplier.</i>
47.	Payee_Name	1..1	Payee name	Mandatory	String (Max length:100)		Name of the person to whom payment is to be made.
48.	Payee_Financial_Account	1..1	Account Number	Mandatory	String (Max length:18)		Account number of Payee
49.	Mode of Payment	1..1	Payment mode	Mandatory	String (Max length:6)	Cash/Credit/Direct Transfer	Cash/Credit/Direct Transfer
50.	IFSC	1..1	Indian Financial System Code (IFSC Code)	Mandatory	String (Max length:11)		A group of business terms to specify Branch of Payee.
51.	Payment_Terms	0..1	Payment Terms	Optional	String (Max length:50)		Terms of Payment with the recipient if to be provided.
52.	Payment_Instruction	0..1	Payment Instruction	Optional	String (Max length:50)		A group of business terms providing information about the payment.
53.	Credit_Transfer	0..1		Optional	String (Max length:50)		A group of business terms to specify credit transfer payments.
54.	Direct_Debit	0..1		Optional	String (Max length:50)		A group of business terms to specify a direct debit.
55.	Credit Days	0..1	Due date of Credit	Optional	Numeric (Min length:1 Max length:3)	30-11-2019	The date when the payment is due. Format "DD-MM-YYYY".
56.	Delivery Information	1..1		Mandatory			A group of business terms providing information about where and when the goods and services invoiced are delivered.
57.	Dispatch From Details	1..1	DISPATCH from details	Mandatory	<u>Refer A 1.1</u>		
58.	ECOM_GSTIN	0..1	e- Commerce GSTIN	Optional	String (Max length:15)		Mention GSTIN of E-commerce operator if supply is made through him.
59.	ECOM_POS	0..1	State code	Optional	String (Max length:2)	29	Mention Place of Supply if supply is made through E-Commerce Operator.
60.	Invoice Item Details	1..n		Mandatory			
61.	List {items}		Items	Mandatory	<u>Refer A 1.2</u>		A group of business terms providing information about the goods and services invoiced.
62.	Document Total	1..1		Mandatory			
63.	Total Details	1..1	Bill Total Details	Mandatory	<u>Refer A 1.3</u>		0
64.	Tax_Total	1..1	Total Tax Amount	Mandatory	Decimal (10,2)		When tax currency code is provided, two instances of

							the tax total must be present, but only one with tax subtotal.
65.	Sum_of_Invoice_line_net_amount	0..1	Item level net amount	Optional	Decimal (10,2)		Sum of all Invoice line net amounts in the Invoice. Must be rounded to maximum 2 decimals.
66.	Sum_of_allowances_on_document_level	0..1	Total discount	Optional	Decimal (10,2)		Sum of all allowances on document level in the Invoice. Must be rounded to maximum 2 decimals.
67.	Sum_of_charges_on_document_level	0..1	Total other charges	Optional	Decimal (10,2)		Sum of all charges on document level in the Invoice. Must be rounded to maximum 2 decimals.
68.	Pre Tax Details		Break up of the tax rate at invoice level	Optional	<u>Refer A 1.3</u>		The total amount of the Invoice without GST. Must be rounded to maximum 2 decimals.
69.	Paid_amount	1..1	Paid amount	Mandatory	Decimal (10,2)		The sum of amounts which have been paid in advance. Must be rounded to maximum 2 decimals.
70.	Amount_due_for_payment	1..1	Payment Due	Mandatory	Decimal (10,2)		The outstanding amount that is requested to be paid. Must be rounded to maximum 2 decimals.
71.	Extra Information	0..1		Optional			
72.	Tax_Scheme	1..1	GST, Excise, Custom, VAT etc.	Mandatory	String (Max length:4)	GST,CUST, VAT etc..	Mandatory element. Use "GST"
73.	Remarks	0..1	Remarks/Note	Optional	String (Max length:100)	New batch Items submitted	A textual note that gives unstructured information that is relevant to the Invoice as a whole. Such as the reason for any correction or assignment note in case the invoice has been factored.
74.	Additional_Supporting_Documents	0..n		Optional			
75.	Additional_Supporting_Documents_url	0..1	Supporting document URLs.	Optional	String (Max length:100)		A group of business terms providing information about additional supporting documents substantiating the claims made in the Invoice. The additional supporting documents can be used for both referencing a document number which is expected to be known by the receiver, an external document (referenced by a URL) or as an embedded document, Base64 encoded (such as a time report).
76.	Additional_Supporting_	0..1	Supporting document in base 64	Optional	String (Max length:1000)		A group of business terms providing information about additional supporting

	Documents		format.				documents substantiating the claims made in the Invoice. The additional supporting documents can be used for both referencing a document number which is expected to be known by the receiver, an external document (referenced by a URL) or as an embedded document, Base64 encoded (such as a time report).
77.	Invoice_ Allowances_ or_Charges	0..1	Total Value of allowances and charges at invoice level.	Optional	Decimal (10,2)		A group of business terms providing information about allowances or charges applicable at invoice level as sometime discount or charges may be applicable on invoice level not on line item level.
78.	E-way Bill Details	0..1		Optional			
79.	Transporter ID	1..1	Transporter Id	Optional	Alphanumeric with 15 characters	29AADFV7589C1 ZO	GSTIN :: 29AMRPV8729L1Z1
80.	Trans Mode	1..1	Mode of transportati on	Road / Rail / Air/Ship	<u>Drop Down - Fixed</u>		1/2/3/4
81.	Trans Distance	1..1	Distance of transportati on		Decimal (10,2)		20
82.	Transporter Name	0..1	Transporter Name		String (Max length:100)		SPURTHI R
83.	Trans Doc No	0..1	Transporter Doc No				TA120; Mandatory if the mode of transport is other than by Road
84.	Trans Doc Date	0..1	Transporter Doc Date		String (DD/MM/YYYY)	21-07-2019	20-9-2017
85.	Vehicle No	1..1	Vehicle No	Optional	string (Max length:20)		KA12KA1234 or KA12K1234 or KA123456 or KAR1234
86.	Signature Details	0..1		Mandato ry			
87.	DSC	1..1	Digital Signature of the Document			DSC KEY Hash	An optional field since it is signed by the GSTN Portal also and data travels through secured platform.
	A 1.0 Ship To Details	0..1					
Sl. No.	Parameter Name		Description		Field Specifications	Sample Value	
1.	Shipping To_Name	1..1	Shipping To_Legal_Name	Mandatory	string(Max length:60)	Adarsha	A group of business terms providing information about the address to which goods and services invoiced were or are delivered.
1.	Shipping To_Name	1..1	Shipping To_Trade_Name	Mandatory	String (Max length:60)	Adarsha	A group of business terms providing information about the address to which goods and services invoiced were or are delivered.

2.	Shipping To_GSTIN	1..1	Shipping To_GSTIN	Mandatory	String (Max length:100)	36AABCT22 23L1 ZF	A group of business terms providing information about the address to which goods and services invoiced were or are delivered.
3.	Shipping To_Address1	1..1	Shipping To_Address1	Mandatory	String (Max length:50)	Address	A group of business terms providing information about the address to which goods and services invoiced were or are delivered.
4.	Shipping To_Address 2	0..1	Shipping To_Address2	Optional	String (Max length:50)	Address	A group of business terms providing information about the address to which goods and services invoiced were or are delivered.
5.	Shipping To_Place	0..1	Shipping To_Place	Optional	String (Max length:50)	Bangalore	A group of business terms providing information about the address to which goods and services invoiced were or are delivered.
6.	Shipping To_Pincode	1..1	Shipping To_Pincode	Mandatory	String (Max length:6)	560001	A group of business terms providing information about the address to which goods and services invoiced were or are delivered.
7.	Shipping To_State	1..1	Shipping To_State	Mandatory	String (Max length:100)	Karnataka	A group of business terms providing information about the address to which goods and services invoiced were or are delivered.
8.	Subsupply Type		Supply Type	Mandatory	String (Max length:2)	Supply/export/ J obwork	A group of business terms providing information about the address to which goods and services invoiced were or are delivered.
9.	Transaction Mode		Transaction Mode	Mandatory	String (Max length:2)	Regula/Bil To/ ShipTo	A group of business terms providing information about the address to which goods and services invoiced were or are delivered.
A 1.1 Dispatch From Details							
Sl. No.	Parameter Name		Description		Field Specifications	Sample Value	
1.	Company_ Name	1..1	Company_ Name	Mandatory	String (Max length:60)	ICAI	Details of person and address wherefrom goods are dispatched.
2.	Address1	1..1	Address1	Mandatory	String (Max length:100)	Vasanth Nagar	Details of person and address wherefrom goods are dispatched.
2.	Address2	0..1	Address2	Optional	String (Max length:100)	Millers Road	Details of person and address wherefrom goods are dispatched.
3.	City	1..1	Place	Optional	String (Max length:100)	Bangalore	Details of person and address wherefrom goods are dispatched.
4.	State	1..1	State	Mandatory	String (Max length:2)	Karnataka	Details of person and address wherefrom goods are dispatched.
5.	Pincode	1..1	Pincode	Mandatory	String (Max length:6)	560087	Details of person and address wherefrom goods are dispatched.

	A1.2 Item Details	1..n					
Sl. No	Parameter Name		Description		Field Specifications	Sample Value	
1.	SLNO	1..1	Serial Number	Mandatory	int	1,2,3	
2.	Item Description	0..1	Item description	Optional	string (Max length:300)	Mobile	The identification scheme identifier of the Item classification identifier.
3.	IS Service	0..1	IS Service	Optional	Character	Y/N	Specify whether supply is that of Services or not.
4.	HSN code	0..1	HSN code	Optional	String (Max length:8)	1122	A code for classifying the item by its type or nature.
5.	Batch	0..1	...	Optional	<u>Refer A 1.3.1</u>	<u>galaxy</u>	<u>Batch number details are important to be mentioned for certain set of manufacturers.</u>
6.	Barcode	0..1	Item Barcode	Optional	String (Max length:30)	b123	Barcoding if to be provided need to be specified.
7.	Quantity	1..1	Quantity	Mandatory	Decimal (13,3)	10	The quantity of items (goods or services) that is charged in the Invoice line.
8.	Free Qty	0..1	Free quantity	Optional	Decimal (13,3)	1	Detail of any FOC item
9.	UQC	0..1	uom	Optional	String (Max length:8)	Box	The unit of measure that applies to the invoiced quantity. Codes for unit of packaging from UNECE Recommendation No. 21 can be used in accordance with the descriptions in the "Intro" section of UN/ECE Recommendation 20, Revision 11 (2015): The 2 character alphanumeric code values in UNECE Recommendation 21 shall be used. To avoid duplication with existing code values in UNECE Recommendation No. 20, each code value from UNECE Recommendation 21 shall be prefixed with an "X", resulting in a 3 alphanumeric code when used as a unit of measure.
10.	Rate	1..1	Item Rate per quantity	Mandatory	Decimal (10,2)	500.5	The number of item units to which the price applies.
11.	Gross Amount	1..1	Gross amount	Optional	Decimal (10,2)	5000	The price of an item, exclusive of GST, after subtracting item price discount. The Item net price has to be equal with the Item gross price less the Item price discount, if they are both provided. Item price can not be negative.
12.	Discount Amount	0..1	Discount amount	Optional	Decimal (10,2)		The total discount subtracted from the Item gross price to calculate the Item net price.

13.	Pre Tax Amount	0..1	Pretax	Optional	Decimal (10,2)	50	This is the Value after the Tax. Ideally this would be taxable value in most cases, whenever there is a change in the assesseeable value then pretax amount should be used for.
14.	Assesseeable Value	1..1	Net amount	Mandatory	Decimal (13,2)	5000	The unit price, exclusive of GST, before subtracting Item price discount, can not be negative.
15.	GST Rate	1..1	Rate	Mandatory	Decimal (3,2)	5	The GST rate, represented as percentage that applies to the invoiced item.
16.	Iamt	0..1	IGST Amount as per item	Mandatory	Decimal (11,2)		A group of business terms providing information about GST breakdown by different categories, rates and exemption reasons.
17.	Camt	0..1	CGST Amount as per item	Mandatory	Decimal (11,2)	650.00	
18.	Samt	0..1	SGST Amount as per item.	Mandatory	Decimal (11,2)	650.00	
19.	Csamt	0..1	CESS Amount as per item.	Optional	Decimal (11,2)	65.00	
20.	State Cess Amt	0..1	State cess amount as per item.	Optional	Decimal (11,2)	65.00	
21.	Other Charges	0..1	Other if any	Optional	Decimal (11,2)		A group of business terms providing information about allowances applicable to the Invoice as a whole. A group of business terms providing information about charges and taxes other than GST, applicable to the Invoice as a whole.
22.	Invoice_line_net_amount	0..1	Invoice line Net Amount	Optional	Decimal (11,2)		The total amount of the Invoice line. The amount is "net" without GST, i.e. inclusive of line level allowances and charges as well as other relevant taxes. Must be rounded to maximum 2 decimals.
23.	Order Line_ Reference	0..1	Reference to purchase order	Optional	String (50)		Reference of purchase order.
24.	ItemTotal	1..1	Net amount	Optional	Decimal (13,2)	5000	A group of business terms providing the monetary totals for the Invoice.
25.	Origin_Country	0..1	Origin country of item	Optional	String(Max length:2)		This is to specify item origin country like mobile phone sold in India could be manufactured in China.
26.	Serial No Details	0..1	...	Optional	Refer A 1.3.2		

	A1.3 Total Details	1..1		Mandatory			
Sl. No.	Parameter Name		Description		Field Specifications	Sample Value	
1.	IGST Value	0..1	IGST Amount as per invoice	Optional	Decimal (11,2)		Appropriate taxes based on the provisions of the GST Act and Rules will be applicable. For example either of CGST& SGST or IGST will be mandatory. As there is no way to show conditional mandatory, optional has been mentioned against all taxes.
2.	CGST Value	0..1	CGST Amount as per invoice.	Optional	Decimal (11,2)		Taxable value as per the provisions of the GST Act to be specified.
3.	SGST Value	0..1	SGST Amount as per invoice.	Optional	Decimal (11,2)		Taxable value as per the provisions of the GST Act to be specified.
4.	CESS Value	0..1	Cess Amount as per invoice.	Optional	Decimal (11,2)		Taxable value as per the provisions of the GST Act to be specified.
5.	State Cess Value	0..1	State cess Amount as per invoice.	Optional	Decimal (11,2)		Taxable value as per the provisions of the GST Act to be specified.
6.	Rate	0..1	Tax Rate	Optional	Decimal (11,2)		Tax Rate
7.	Freight	0..1	Charges	Optional	Decimal (11,2)		
8.	Insurance	0..1	Charges	Optional	Decimal (11,2)		
9.	Packaging and Forwarding	0..1	Charges	Optional	Decimal (11,2)		
10.	Other Charges	0..1	Pretax/post charges	Optional	Decimal (11,2)		A group of business terms providing information about allowances applicable to the Invoice as a whole. A group of business terms providing information about charges and taxes other than GST, applicable to the Invoice as a whole.
11.	Roundoff	0..1	Round off value	Optional	Decimal (11,2)		The amount to be added to the invoice total to round off to the amount to be paid. Must be rounded off to maximum 2 decimals.
12.	Total Invoice Value	1..1	Total amount	Mandatory	Decimal (11,2)		The total amount of the Invoice with GST. Must be rounded to maximum 2 decimals.
	A 1.3.1 Batch Details	1..1					
Sl. No.	Parameter Name		Description		Field Specifications	Sample Value	
1.	Batch Name	1..1	Batch number/name	Mandatory	String (Max length:20)		Batch number details are important and to be mentioned for certain set of manufacturers.

2.	Batch Expiry Date	0..1	Expiry Date	Optional	String (DD/MM/YYYY)		Expiry Date of the Batch
3.	Warranty Date	0..1	Warranty Date	Optional	String (DD/MM/YYYY)		Warranty Date of the ITEM
	A 1.3.2 Serial Number Details	0..1					
Sl. No.	Parameter Name		Description		Field Specifications	Sample Value	
1.	Serial Number	1..1	Serial Number in case of each item having unique number	Optional	String (Max length:15)		0
2.	Other Detail1	0..1	Other detail of serial number	Optional	String(Max length:10)		0
3.	Other Detail2	0..1	Other detail of serial number	Optional	String (Max length:10)		0
	A 1.3.3 PreTax Details						
Sl. No.	Parameter Name		Description		Field Specifications	Sample Value	
1.	Pretax Particulars		Pretax ledger/particulars	Optional	String (Max length:100)		0
2.	Tax On		Pretax on gross amount or any other	Optional	Decimal (11,2)		0
3.	Amount		Amount	Optional	Decimal (11,2)		0

”
By order,

SANJAY KUNDU,
Principal Secretary (E&T).

Note.—The principal rules were published in the Gazette of Himachal Pradesh *vide* EXN-F(10)-13/2017, dated the 27th June, 2017, *vide* number EXN-F(10)-13/2017, dated the 29th June, 2017 and last amended *vide* notification No. 75/2019 – State Tax, dated 15th January, 2020 published in Rajpatra, Himachal Pradesh *vide* number EXN-F(10)-25/2019 on 17th January, 2020.

HIMACHAL PRADESH ELECTRICITY REGULATORY COMMISSION, SHIMLA

NOTIFICATION

Shimla, the 20th January, 2020

No. HPERC/Secy./151.—WHEREAS the Himachal Pradesh Electricity Regulatory Commission has notified the Himachal Pradesh Electricity Supply Code, 2009 published in the Rajpatra, Himachal Pradesh, dated 29th May, 2009 (hereinafter referred as “the said Code”). The said Code came into force from 29th May, 2009 and subsequently certain amendments were also incorporated in the same;

आबकारी एवं कराधान विभाग

अधिसूचना सं० 04/2020—राज्य कर

शिमला-2, 28 जनवरी, 2020

सं० ई.एक्स.एन.—एफ.(10)—25/2019.—हिमाचल प्रदेश माल और सेवा कर अधिनियम, 2017 (2017 का 10) की धारा 128 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, हिमाचल प्रदेश के राज्यपाल, परिषद् की सिफारिशों पर, राजपत्र, हिमाचल प्रदेश में संख्या: ई.एक्स.एन.—एफ.(10)—5/2018 के तहत तारीख 30 जनवरी, 2018 को प्रकाशित हिमाचल प्रदेश सरकार की अधिसूचना सं० 04/2018—राज्य कर, तारीख 30 जनवरी, 2018 में निम्नलिखित और संशोधन करते हैं, अर्थात्:—

उक्त अधिसूचना में, तीसरे परंतुक में:—

“ “10 जनवरी, 2020” अंकों, अक्षरों और शब्दों के स्थान पर, “17 जनवरी, 2020” अंक, अक्षर और शब्द रखे जाएंगे। ”।

आदेश द्वारा,
संजय कुंडू,
प्रधान सचिव (आबकारी एवं कराधान)।

टिप्पण.—मूल अधिसूचना संख्यांक 4/2018—राज्य कर, तारीख 30 जनवरी, 2018 हिमाचल प्रदेश के राजपत्र में संख्या: ई.एक्स.एन.—एफ.(10)—5/2018 के तहत तारीख 30 जनवरी, 2018 को प्रकाशित की गई थी और अंतिम बार सं० ई.एक्स.एन.—एफ.(10)—25/2019 के तहत 17 जनवरी, 2020 को राजपत्र, हिमाचल प्रदेश में प्रकाशित अधिसूचना संख्या: 74/2019—राज्य कर तारीख 15 जनवरी, 2018 के द्वारा संशोधित की गई थी।

[Authoritative English text of this Department Notification No. EXN-F(10)-25/2019, dated 28-01-2020 as required under clause (3) of Article 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION No. 04/2020-State Tax

Shimla-2, the 28th January, 2020

No. EXN-F(10)-25/2019.—In exercise of the powers conferred by Section 128 of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017), the Governor of Himachal Pradesh, on the recommendations of the Council, is pleased to make the following further amendment in notification of the Government of Himachal Pradesh, No. 4/2018-State Tax, dated 30th January, 2018, published in the Gazette of Himachal Pradesh *vide* number EXN-F(10)-5/2018, dated 30th January, 2018, namely:—

In the said notification, in the third proviso for the figures, letters and word "10th January, 2020", the figures, letters and word "17th January, 2020" shall be substituted.

By order,

SANJAY KUNDU,
Principal Secretary (E&T).

Note.—The principal notification No. 4/2018-State Tax, dated 30th January, 2018 was published in the Gazette of Himachal Pradesh, *vide* number EXN-F(10)-5/2018, dated 30th January, 2018 and was last amended by notification No. 74/2019-State Tax, dated 15th January, 2020, published in the Gazette of Himachal Pradesh *vide* number EXN-F(10)-25/2019 on 17-01-2020.

[Authoritative English text of this Department Notification No. EXN-F(10)-23/2019 dated 14-02-2020 as required under clause (3) of Article 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

Notification No. 06/2020-State Tax

Shimla-2, the 14th February, 2020

No. EXN-F(10)-23/2019.—In exercise of the powers conferred by sub-section (1) of section 44 of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017) (hereafter in this notification referred to as the said Act), read with rule 80 of the Himachal Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as the said rules), the Commissioner, on the recommendations of the Council, hereby extends the time limit for furnishing of the annual return specified under section 44 of the said Act read with rule 80 of the said rules, electronically through the common portal, in respect of the period from the 1st July, 2017 to the 31st March, 2018 for the class of registered person whose principal place of business is in Himachal Pradesh, till 7th February, 2020.

By order,
SANJAY KUNDU,
Principal Secretary (E&T).

आबकारी एवं कराधान विभाग

अधिसूचना सं० 7 / 2020—राज्य कर

शिमला-2, 14 फरवरी, 2020

सं० ई. एक्स.एन.—एफ.(10)—23 / 2019.—आयुक्त, हिमाचल प्रदेश माल और सेवाकर नियम, 2017 (जिसे इसके पश्चात् इस अधिसूचना में उक्त नियम कहा गया है) के नियम 61 के उपनियम (5) साथ पठित हिमाचल प्रदेश माल और सेवा कर अधिनियम, 2017 (2017 का 10) की धारा 168 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, परिषद की सिफारिशों पर, हिमाचल प्रदेश सरकार की अधिसूचना सं० 44 / 2019—राज्य कर तारीख 01 नवम्बर, 2019 जो हिमाचल प्रदेश के राजपत्र में सं० ई.एक्स.एन.—एफ.(10)—22 / 2019 के तहत तारीख 04 नवम्बर, 2019 को प्रकाशित की गई थी, में निम्नलिखित और संशोधन करते हैं, अर्थात्:—

उक्त अधिसूचना के परंतुक के पश्चात् निम्नलिखित परन्तुक अंतःस्थापित किया जाएगा, अर्थात्:—

“परन्तु यह भी कि जनवरी, 2020, फरवरी, 2020 और मार्च, 2020 के लिए उक्त नियम के प्ररूप जीएसटीआर—3ख में विवरणी, ऐसे करदाताओं जिनका पूर्ववर्ती वित्तीय वर्ष में संकलित आवर्तन पांच करोड़ रुपए तक हो, जिनके व्यवसाय का मूल स्थान राज्य में है, इलेक्ट्रॉनिक रूप से सामान्य पोर्टल के माध्यम से क्रमशः 24 फरवरी, 2020, 24 मार्च, 2020 और 24 अप्रैल, 2020 को या उससे पूर्व प्रस्तुत की जाएगी।”

आदेश द्वारा
संजय कुंडू
प्रधान सचिव (आबकारी एवं कराधान)।

टिप्पण.—मूल अधिसूचना सं० 44/2019—राज्य कर (दर) तारीख 01 नवम्बर, 2019 हिमाचल प्रदेश के राजपत्र में अधिसूचना सं० ई. एक्स.एन.—एफ.(10)—22/2019 के तहत तारीख 04 नवम्बर, 2019 को प्रकाशित की गई थी और अंतिम बार अधिसूचना सं० 73/2019—राज्य कर (दर) तारीख 05 फरवरी, 2020 जो राजपत्र, हिमाचल प्रदेश में सं० ई.एक्स.एन.—एफ.(10)—25/2019 के तहत तारीख 06 फरवरी, 2020 को प्रकाशित की गई थी, के द्वारा संशोधित की गई थी।

[Authoritative English text of this Department Notification No. EXN-F(10)-23/2019 dated 14-02-2020 as required under clause (3) of article 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

Notification No. 07/2020-State Tax

Shimla-2, the 14th February, 2020

No. EXN-F(10)-23/2019.—In exercise of the powers conferred by section 168 of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017), read with sub-rule (5) of rule 61 of the Himachal Pradesh Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as the said rules), the Commissioner, on the recommendations of the Council, hereby makes the following further amendment in the notification of the Government of Himachal Pradesh, No. 44/2019- State Tax, dated the 1st November, 2019, published in the Gazette Himachal Pradesh vide number EXN-F(10)-22/2019, dated the 4th November, 2019, namely:—

In the said notification, after the proviso, the following proviso shall be inserted, namely:—

"Provided also that the return in FORM GSTR-3B of the said rules for the months of January, 2020, February, 2020 and March, 2020 for taxpayers having an aggregate turnover of up to rupees five Crore in the previous financial year, whose principal place of business is in the State shall be furnished electronically through the common portal, on or before the 24th February, 2020, 24th March, 2020 and 24th April, 2020, respectively."

By order,
SANJAY KUNDU,
Principal Secretary (E&T).

Note.—The principal notification number 44/2019-State Tax, dated the 1st November, 2019 published in the Gazette of Himachal Pradesh vide EXN-F(10)-22/2019, dated the 4th November, 2019, and was last amended by notification No. 73/2019 – State Tax, dated the 05th January, 2019 published in the Gazette of Himachal Pradesh vide number EXN-F(10)-25/2019 on 06th January, 2019.

ब अदालत श्री जगदीश चन्द, उप-पंजीकाध्यक्ष, ककीरा, जिला चम्बा, हिमाचल प्रदेश

मिसल नम्बर : 01/SR/2019 तारीख दायर : 19-12-2019

अग्रिम पेशी : 04-03-2020

श्री रमेश कुमार सुपुत्र श्री शक्ति, निवासी गांव धनवाड, डाकघर सरोल, तहसील व जिला चम्बा, हिमाचल प्रदेश . . प्रार्थी।

1. (1) इन नियमों का संक्षिप्त नाम हिमाचल प्रदेश माल और सेवा कर (दूसरा संशोधन) नियम, 2020 है।

(2) इन नियमों में अन्यथा उपबंधित के सिवाय, ये उनके राजपत्र में प्रकाशन की तारीख को प्रवृत्त होंगे।

2. हिमाचल प्रदेश माल और सेवा कर नियम, 2017 के नियम 31क के उप-नियम (2) के स्थान पर निम्नलिखित उप-नियम 01 मार्च, 2020 से रखा जाएगा, अर्थात्:—

"(2) लाटरी के प्रदाय का मूल्य, टिकट के अंकित मूल्य का या आयोजनकर्ता राज्य द्वारा राजपत्र में यथा अधिसूचित मूल्य का 100/128, इनमें से जो भी उच्चतर हो समझा जाएगा।

स्पष्टीकरण.— इस उप-नियम के प्रयोजनों के लिए "आयोजनकर्ता राज्य" पद का वही अर्थ होगा जो लाटरी (विनियमन) नियम, 2010 के नियम 2 के उप-नियम (1) के खंड (च) में उसका है।"

आदेश द्वारा,
संजय कुंडू,
प्रधान सचिव (आबकारी एवं कराधान)।

टिप्पण.— मूल नियम हिमाचल के राजपत्र में तारीख 29 जून, 2017 को अधिसूचना संख्या: ई.एक्स.एन.—एफ.(10)—13/2017, तारीख 27 जून, 2017 के तहत प्रकाशित किए गए थे और अंतिम बार संख्या: ई.एक्स.एन.—एफ.(10)—25/2019 के तहत 24 जनवरी, 2020 को प्रकाशित अधिसूचना संख्या 02/2020—राज्य कर तारीख 20 जनवरी, 2020 के द्वारा सेशाधित किए गए थे।

[Authoritative English text of this Department Notification No. No.EXN-F(10)-23 /2019, dated 13 -03-2020 as required under clause (3) of Article 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

Notification No. 08/2020-State Tax

Shimla-2, the 13th March, 2020

No. EXN-F(10)-23 /2019.—In exercise of the powers conferred by Section 164 of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017), the Governor of Himachal Pradesh, on the recommendations of the Council, is pleased to make the following rules further to amend the Himachal Pradesh Goods and Services Tax Rules, 2017, namely:—

1. (1) These rules may be called the Himachal Pradesh Goods and Services Tax (Second Amendment) Rules, 2020.

(2) Save as otherwise provided in these rules, they shall come into force on the date of their publication in the official Gazette.

2. In the Himachal Pradesh Goods and Services Tax Rules, 2017, with effect from the 1st March, 2020, in rule 31A, for sub-rule (2), the following sub-rule shall be substituted, namely:—

"(2) The value of supply of lottery shall be deemed to be 100/128 of the face value of ticket or of the price as notified in the Official Gazette by the Organising State, whichever is higher.

Explanation.—For the purposes of this sub-rule, the expression "Organising State" has the same meaning as assigned to it in clause (f) of sub-rule (1) of rule 2 of the Lotteries (Regulation) Rules, 2010."

By order,
SANJAY KUNDU,
Principal Secretary (E&T).

Note.—The principal rules published in the Gazette of Himachal Pradesh *vide* notification No. EXN-F(10)-13/2017, dated the 27th June, 2017 published in the Rajpatra on 29th June, 2017, and last amended *vide* notification No. 02/2020-State Tax, dated the 20th January, 2020, published *vide* number EXN-F(10)-25/2019, dated the 24th January, 2020.

EXCISE & TAXATION DEPARTMENT

NOTIFICATION

Shimla-2, the 6th March, 2020

No. EXN-B (2)-7/2018.—The Governor, Himachal Pradesh in exercise of the powers conferred under Section 21 of **The Right of Persons with Disabilities Act, 2016**, is pleased to notify Equal Opportunity Policy for Persons with Disabilities in respect of employees of Excise & Taxation Department in the State of H.P. as per **Annexure-“A”** with immediate effect.

By order,
(Sanjay Kundu),
Principal Secretary (E&T).

ANNEXURE-“A”

Equal Opportunity Policy for Persons with Disabilities in respect of employees of Excise & Taxation Department, Himachal Pradesh

Background :

The Government of India has enacted Rights of Persons with Benchmark Disabilities (RPwD) Act, 2016. The Section 21(1) states that every establishment shall notify Equal Opportunity Policy and also Section 21(2) of the Act, envisages that every establishment shall register a copy of the said policy with the State Commissioner for the Persons with Disability.

Objective :

This Policy aims to safeguard the equality of self determination, dignity and inclusion of Persons with Benchmark Disability employees working in all the offices under this Department.

The objectives of this policy is to ensure that all the Persons with Benchmark Disability Employees of this Department are not only to improve the quality of life of person with benchmark disability, but also to promote and safeguard equality, selfdetermination, dignity and social inclusion of persons with benchmark disability.

की धारा 381 की उपधारा (1) के अधीन जारी की गई अधिसूचना के अधीन आने वाले व्यक्तियों और जो कंपनी (विदेशी कंपनियों का रजिस्ट्रीकरण) नियम, 2014 के नियम 4 का अनुपालन किया है, यदि वह कोई विदेशी कंपनी है, जो कि एक एयरलाइन कंपनी है, ऐसे रजिस्ट्रीकृत व्यक्तियों का वर्ग, जो नीचे यथा उल्लिखित विशेष प्रक्रिया का अनुसरण करेंगे, को अधिसूचित करते हैं।

2. उक्त व्यक्तियों को, उक्त नियमों के नियम 80 के उपनियम (3) के साथ पठित उक्त अधिनियम की धारा 44 की उपधारा (2) के अधीन हिमाचल प्रदेश माल और सेवा कर नियम, 2017 के प्ररूप जीएसटी आर-9ग में समाधान विवरण देने की आवश्यकता नहीं होगी:

परन्तु, भारतीय कारबार संचालनों के बाबत प्रत्येक माल और सेवा कर पहचान संख्यांक के लिए, भारत में व्यवसायरत किसी चार्टर्ड अकाउंटेंट या फर्म या भारत में व्यवसायरत चार्टर्ड अकाउंटेंटों के किसी सीमित दायित्व भागीदारी द्वारा सम्यक् रूप से अधिप्रमाणित वित्तीय वर्ष के लिए प्राप्तियों और संदायों का विवरण वित्तीय वर्ष के उत्तरवर्ती वर्ष के 30 सितम्बर को प्रस्तुत किया है।

आदेश द्वारा,

जगदीश चन्द्र शर्मा,
प्रधान सचिव (आबकारी एवं कराधान)।

[Authoritative English text of this Department Notification No.EXN-F(10)-4/2020 dated 23-06-2020 as required under clause (3) of Article 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION No. 09/2020-State Tax

Shimla-2, the 23rd June, 2020

No.EXN-F(10)-4/2020.—In exercise of the powers conferred by section 148 of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017) (hereinafter referred to as the said Act), the Governor of Himachal Pradesh, on the recommendations of the Council, is pleased to notify the persons who are foreign company which is an airlines company covered under the notification issued under sub-section (1) of section 381 of the Companies Act, 2013 (18 of 2013) and who have complied with the sub-rule (2) of rule 4 of the Companies (Registration of Foreign Companies) Rules, 2014, as the class of registered persons who shall follow the special procedure as mentioned below.

2. The said persons shall not be required to furnish reconciliation statement in **FORM GSTR-9C** to the Himachal Pradesh Goods and Services Tax Rules, 2017 under sub-section (2) of section 44 of the said Act read with sub-rule (3) of rule 80 of the said rules:

Provided that a statement of receipts and payments for the financial year in respect of its Indian Business operations, duly authenticated by a practicing Chartered Accountant in India or a firm or a Limited Liability Partnership of practicing Chartered Accountants in India is submitted for each GSTIN by the 30th September of the year succeeding the financial year.

By order,

Jagdish Chander Sharma,
Principal Secretary (E&T).

स्पष्टीकरण.—इस अधिसूचना के प्रयोजनों के लिए “निगमित ऋणी”, “निगमित दिवाला समाधान वृत्तिक” “अंतरिम समाधान वृत्तिक” और “समाधान वृत्तिक” के वही अर्थ होंगे, जो दिवाला और शोधन अक्षमता संहिता, 2016 (2016 का 31) में उनके हैं।

आदेश द्वारा,

जगदीश चन्द्र शर्मा,
प्रधान सचिव(आबकारी एवं कराधान)।

[Authoritative English text of this Department Notification No.EXN-F(10)-4/2020 dated 23-06-2020 as required under clause (3) of Article 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION No. 11 /2020-State Tax

Shimla-2, the 23rd June, 2020

No.EXN-F(10)-4/2020.—In exercise of the powers conferred by section 148 of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017) (hereinafter referred to as the said Act), the Government, on the recommendations of the Council, is pleased to notify those registered persons (hereinafter referred to as the erstwhile registered person), who are corporate debtors under the provisions of the Insolvency and Bankruptcy Code, 2016 (31 of 2016), undergoing the corporate insolvency resolution process and the management of whose affairs are being undertaken by interim resolution professionals (IRP) or resolution professionals (RP), as the class of persons who shall follow the following special procedure, from the date of the appointment of the IRP/RP till the period they undergo the corporate insolvency resolution process, as mentioned below.

2. Registration.—The said class of persons shall, with effect from the date of appointment of IRP / RP, be treated as a distinct person of the corporate debtor, and shall be liable to take a new registration (hereinafter referred to as the new registration) in each of the States or Union territories where the corporate debtor was registered earlier, within thirty days of the appointment of the IRP/RP:

Provided that in cases where the IRP/RP has been appointed prior to the date of this notification, he shall take registration within thirty days from the commencement of this notification, with effect from date of his appointment as IRP/RP.

3. Return.—The said class of persons shall, after obtaining registration file the first return under section 40 of the said Act, from the date on which he becomes liable to registration till the date on which registration has been granted.

4. Input tax credit.—(1) The said class of persons shall, in his first return, be eligible to avail input tax credit on invoices covering the supplies of goods or services or both, received since his appointment as IRP/RP but bearing the GSTIN of the erstwhile registered person, subject to the conditions of Chapter V of the said Act and the rules made thereunder, except the provisions of

sub-section (4) of section 16 of the said Act and sub-rule (4) of rule 36 of the Himachal Pradesh Goods and Service Tax Rules, 2017 (hereinafter referred to as the said rules).

(2) Registered persons who are receiving supplies from the said class of persons shall, for the period from the date of appointment of IRP / RP till the date of registration as required in this notification or thirty days from the date of this notification, whichever is earlier, be eligible to avail input tax credit on invoices issued using the GSTIN of the erstwhile registered person, subject to the conditions of Chapter V of the said Act and the rules made thereunder, except the provisions of sub-rule (4) of rule 36 of the said rules.

(5) Any amount deposited in the cash ledger by the IRP/RP, in the existing registration, from the date of appointment of IRP/RP to the date of registration in terms of this notification shall be available for refund to the erstwhile registration.

Explanation.—For the purposes of this notification, the terms “corporate debtor”, “corporate insolvency resolution professional”, “interim resolution professional” and “resolution professional” shall have the same meaning as assigned to them in the Insolvency and Bankruptcy Code, 2016 (31 of 2016).

By order,

Jagdish Chander Sharma,
Principal Secretary (E&T).

आबकारी एवं कराधान विभाग

अधिसूचना सं० 12/2020—राज्य कर

शिमला—2, 23 जून, 2020

संख्या:ई.एक्स.एन.—एफ.(10)—4/2020.—हिमाचल प्रदेश माल और सेवा कर अधिनियम, 2017 (2017 का 10) की धारा 148 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, राज्यपाल, हिमाचल प्रदेश, परिषद की सिफारिशों पर, हिमाचल प्रदेश सरकार की अधिसूचना सं० 21/2019—राज्य कर तारीख 30 मई, 2019 जिसे हिमाचल प्रदेश के राजपत्र में संख्या:ई.एक्स.एन.—एफ.(10)—4/2019 के तहत तारीख 03 जून, 2019 को प्रकाशित किया गया था, में निम्नलिखित संशोधन करते हैं, अर्थात्:—

उक्त अधिसूचना के पैरा 2 में, निम्नलिखित परंतुक अंतःस्थापित किया जाएगा, अर्थात्:—

“परन्तु उक्त व्यक्तियों को, जो **प्ररूप जीएसटी सीएमपी-08** में स्वनिर्धारित करके संदाय के ब्योरे से युक्त विवरण देने के स्थान पर वित्तीय वर्ष 2019—2020 में कर अवधियों के लिए हिमाचल प्रदेश माल और सेवा कर नियम, 2017 (जिसे इसमें इसके पश्चात् उक्त नियम कहा गया है) के अधीन **प्ररूप जीएसटीआर-3ख** में विवरणी दिया है, ऐसे करदाता वित्तीय वर्ष 2019—2020 के सभी कर अवधियों के लिए उक्त नियमों के **प्ररूप जीएसटी आर-1** में मालों या सेवाओं या दोनों की जावक पूर्ति का विवरण या प्ररूप जीएसटी सीएमपी-08 में स्वनिर्धारित कर के भुगतान के ब्योरे से युक्त विवरण देने की आवश्यकता नहीं होगी।”

आदेश द्वारा,

जगदीश चन्द्र शर्मा,
प्रधान सचिव(आबकारी एवं कराधान)।

[Authoritative English text of this Department Notification No.EXN-F(10)-4/2020 dated 23-06-2020 as required under clause (3) of Article 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION No. 12/2020-State Tax

Shimla-2, the 23rd June, 2020

No.EXN-F(10)-4/2020.—In exercise of the powers conferred by section 148 of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017), the Governor of Himachal Pradesh, on the recommendations of the Council, hereby makes the following amendment in the notification of the Government of Himachal Pradesh, No. 21/2019- State Tax, dated the 30th May, 2019, published in the Gazette of Himachal Pradesh *vide* number EXN-F(10)-4/2019, dated the 3rd June, 2019, namely:—

In the said notification, in paragraph 2, the following proviso shall be inserted, namely:

“Provided that the said persons who have, instead of furnishing the statement containing the details of payment of self-assessed tax in **FORM GST CMP-08** have furnished a return in **FORM GSTR-3B** under the Himachal Pradesh Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules) for the tax periods in the financial year 2019-20, such tax payers shall not be required to furnish the statement in outward supply of goods or services or both in **FORM GSTR-1** of the said rules or the statement containing the details of payment of self-assessed tax in **FORM GST CMP-08** for all the tax periods in the financial year 2019-20.”

By order,

Jagdish Chander Sharma,
Principal Secretary (E&T).

आबकारी एवं कराधान विभाग

अधिसूचना सं० 13/2020—राज्य कर

शिमला-2, 23 जून, 2020

संख्या:ई.एक्स.एन.-एफ.(10)-4/2020.—हिमाचल प्रदेश माल और सेवा कर नियम, 2017 (जिसे इसमें इसके पश्चात् उक्त नियम कहा गया है) के नियम 48 के उपनियम (4) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, राज्यपाल, हिमाचल प्रदेश, परिषद की सिफारिशों पर, हिमाचल प्रदेश सरकार की अधिसूचना संख्या: 70/2019—राज्य कर तारीख 31 दिसम्बर, 2019 जिसे हिमाचल प्रदेश के राजपत्र में संख्या: ई.एक्स.एन.-एफ (10)25/2019 के तहत तारीख 02 जनवरी, 2020 को प्रकाशित किया गया था, को उन बातों के सिवाय अधिकांत करते हुए, जिन्हें ऐसे अधिक्रमण से पूर्व किया गया है या करने का लोप किया गया है, ऐसे रजिस्ट्रीकृत व्यक्ति, उन से भिन्न जो उक्त नियमों के नियम 54 के उपनियम (2), उपनियम (3), उपनियम (4) और उपनियम (4क) में विनिर्दिष्ट हैं, को एक रजिस्ट्रीकृत वर्ग के व्यक्ति के रूप में अधिसूचित करते हैं, जिनका किसी वित्तीय वर्ष में कुल आवर्त एक सौ करोड़ रुपये से अधिक है, जो किसी रजिस्ट्रीकृत व्यक्ति को

माल या सेवा या दोनों की प्रदाय के संबंध में उक्त नियमों के नियम 48 के उपनियम (4) में निबंधनानुसार बीजक और अन्य विहित दस्तावेज तैयार करेंगे।

2. यह अधिसूचना 1 अक्टूबर, 2020 को प्रवृत्त होगी।

आदेश द्वारा,

जगदीश चन्द्र शर्मा,
प्रधान सचिव (आबकारी एवं कराधान)।

[Authoritative English text of this Department Notification No.EXN-F(10)-4/2020 dated 23-06-2020 as required under clause (3) of Article 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION No. 13/2020-State Tax

Shimla-2, the 23rd June, 2020

No.EXN-F(10)-4/2020.—In exercise of the powers conferred by sub-rule (4) of rule 48 of the Himachal Pradesh Goods and Services Tax Rules, 2017(hereinafter referred as said rules), the Governor of Himachal Pradesh, on the recommendations of the Council, and in supersession of the notification of the Government of Himachal Pradesh, No. 70/2019 – State Tax, dated the 31st December, 2019, published in the Gazette of Himachal Pradesh *vide* number EXN-F(10)-25/2019, dated the 2nd January, 2020, except as respects things done or omitted to be done before such supersession, is pleased to notify registered person, other than those referred to in sub-rules (2), (3), (4) and (4A) of rule 54 of the said rules, whose aggregate turnover in a financial year exceeds one hundred crore rupees, as a class of registered person who shall prepare invoice and other prescribed documents, in terms of sub-rule (4) of rule 48 of the said rules in respect of supply of goods or services or both to a registered person.

2. This notification shall come into force from the 1st October, 2020.

By order,

Jagdish Chander Sharma,
Principal Secretary (E&T).

आबकारी एवं कराधान विभाग

अधिसूचना सं० 14 / 2020—राज्य कर

शिमला—2, 23 जून, 2020

संख्या:ई.एक्स.एन.—एफ.(10)— 4 / 2020.—हिमाचल प्रदेश माल और सेवा कर नियम, 2017 (जिसे इसमें इसके पश्चात्, उक्त नियम कहा गया है) के नियम 46 के छठे परंतुक द्वारा प्रदत्त शक्तियों का प्रयोग करते हुये, राज्यपाल, हिमाचल प्रदेश, परिषद की सिफारिशों पर, हिमाचल प्रदेश सरकार की अधिसूचना संख्या:

72/2019—राज्य कर तारीख 05 फरवरी, 2020 जिसे हिमाचल प्रदेश के राजपत्र में संख्या: ई.एक्स.एन.—एफ (10)—25/2019 के तहत तारीख 06 फरवरी, 2020 को प्रकाशित किया गया था, को उन बातों के सिवाय अधिकांश करते हुए, जिन्हें ऐसे अधिक्रमण से पूर्व किया गया है या करने का लोप किया गया है, अधिसूचित करते हैं कि यदि किसी रजिस्ट्रीकृत व्यक्ति, उक्त नियमों के नियम 54 के उपनियम (2), (3), (4) और (4क) में निर्दिष्ट रजिस्ट्रीकृत व्यक्ति और एकीकृत माल और सेवा कर अधिनियम, 2017 की धारा 14 में निर्दिष्ट रजिस्ट्रीकृत व्यक्ति से भिन्न, की एक वित्तीय वर्ष में आवर्त पांच सौ करोड़ रुपए से अधिक हो तो उसके द्वारा किसी अरजिस्ट्रीकृत व्यक्ति (जिसे इसमें इसके पश्चात् बी2सी कहा गया है) को जारी बीजक पर गत्यात्मक त्वरित प्रत्युत्तर (क्यू आर) कोड होगा।

परन्तु जहां ऐसा रजिस्ट्रीकृत व्यक्ति किसी डिजिटल डिस्प्ले के माध्यम से प्रापक को गत्यात्मक त्वरित प्रतिउत्तर (क्यू आर) कोड उपलब्ध कराता है, जिस गत्यात्मक त्वरित प्रतिउत्तर में भुगतान का प्रतिसंदर्भ अंतर्विष्ट है, ऐसे रजिस्ट्रीकृत व्यक्ति द्वारा जारी ऐसा बी2सी बीजक, को गत्यात्मक त्वरित प्रतिउत्तर रखने वाला समझा जाएगा।

2. यह अधिसूचना 1 अक्टूबर, 2020 को प्रवृत्त होगी।

आदेश द्वारा,

जगदीश चन्द्र शर्मा,
प्रधान सचिव(आबकारी एवं कराधान)।

[Authoritative English text of this Department Notification No.EXN-F(10)-4/2020 dated 23-06-2020 as required under clause (3) of Article 348 of the Constitution of India]

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION No. 14/2020-State Tax

Shimla-2, the 23rd June, 2020

No.EXN-F(10)-4/2020.—In exercise of the powers conferred by the sixth proviso to rule 46 of the Himachal Pradesh Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), the Governor of Himachal Pradesh, on the recommendations of the Council, and in supersession of the notification of the Government of Himachal Pradesh, No. 72/2019 – State Tax, dated the 5th February, 2020, published in the Gazette of Himachal Pradesh vide number EXN-F(10)-25/2019, dated the 6th February, 2020, except as respects things done or omitted to be done before such supersession, is pleased to notify that an invoice issued by a registered person, whose aggregate turnover in a financial year exceeds five hundred crore rupees, other than those referred to in sub-rules (2), (3), (4) and (4A) of rule 54 of said rules, and registered person referred to in section 14 of the Integrated Goods and Services Tax Act, 2017, to an unregistered person (hereinafter referred to as B2C invoice), shall have Dynamic Quick Response (QR) code:

Provided that where such registered person makes a Dynamic Quick Response (QR) code available to the recipient through a digital display, such B2C invoice issued by such registered person containing cross-reference of the payment using a Dynamic Quick Response (QR) code, shall be deemed to be having Quick Response (QR) code.

2. This notification shall come into force from the 1st day of October, 2020.

By order,

Jagdish Chander Sharma,
Principal Secretary (E&T).

आबकारी एवं कराधान विभाग

अधिसूचना सं० 15/2020—राज्य कर

शिमला-2, 23 जून, 2020

संख्या:ई.एक्स.एन.—एफ.(10)—4/2020.—आयुक्त, हिमाचल प्रदेश माल और सेवा कर नियम, 2017 (जिसे इस अधिसूचना में इसके पश्चात् उक्त नियम कहा गया है) के नियम 80 के साथ पठित हिमाचल प्रदेश माल और सेवा कर अधिनियम, 2017 (2017 का 10) (जिसे इस अधिसूचना में इसके पश्चात् उक्त अधिनियम कहा गया है) की धारा 44 की उपधारा (1) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, परिषद की सिफारिशों पर, वित्तीय वर्ष 2018-2019 के वार्षिक रिटर्न को सामान्य पोर्टल के माध्यम से इलेक्ट्रॉनिक रूप से उक्त नियमों के नियम 80 के साथ पठित उक्त अधिनियम की धारा 44 के अधीन विनिर्दिष्ट वार्षिक विवरणी देने की समय सीमा को 30-06-2020 तक बढ़ाते हैं।

आदेश द्वारा,

जगदीश चन्द्र शर्मा,
प्रधान सचिव(आबकारी एवं कराधान)।

[Authoritative English text of this Department Notification No.EXN-F(10)-4/2020 dated 23-06-2020 as required under clause (3) of Article 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION No. 15/2020-State Tax

Shimla-2, the 23rd June, 2020

No.EXN-F(10)-4/2020.—In exercise of the powers conferred by sub-section (1) of section 44 of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017) (hereafter in this notification referred to as the said Act), read with rule 80 of the Himachal Pradesh Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as the said rules), the Commissioner, on the recommendations of the Council, hereby extends the time limit for furnishing of the annual return specified under section 44 of the said Act read with rule 80 of the said rules, electronically through the common portal, for the financial year 2018-2019 till 30-06-2020.

By order,

Jagdish Chander Sharma,
Principal Secretary (E&T).

सम्मिलित करते हुए, वह व्यक्ति जिसको प्रतिदाय किया गया है ऐसे प्रतिदाय की गई रकम को जमा करेगा, विक्रय प्रक्रिया के वसूली न किए गए के विस्तार तक, उक्त अवधि के समाप्ति के तीस दिनों के भीतर लागू ब्याज के साथ, यथास्थिति, विस्तारित अवधि आती है, जिसमें वह रकम का प्रतिदाय किया गया अधिनियम की धारा 73 या धारा 74 के उपबंधों के अनुसार वसूली जाएगी जैसी भी स्थिति हो, धारा 50 के अधीन ब्याज सहित त्रुटिपूर्ण वापसी के लिए वसूली की जाएगी :

परंतु जहां विक्रय की प्रक्रिया या उसका कोई भाग ऐसे निर्यात मालों के संबंध में विदेशी मुद्रा प्रबंध अधिनियम 1999 (1999 का 42) के अधीन अनुज्ञेय अवधि के भीतर आवेदक द्वारा वसूली नहीं की गई है, किंतु भारतीय रिजर्व बैंक गुणागुणों पर विक्रय प्रक्रियाओं की वसूली की आवश्यकता को अपलिखित करता है, आवेदक को संदत्त वसूली की वापसी नहीं होगी।

(2) जहां विक्रय प्रक्रिया आवेदक द्वारा वसूली की जाती है वसूली की रकम के पश्चात् संपूर्ण रूप से या उसके भाग रूप में उपनियम (1) के अधीन उससे वसूल की गयी है और आवेदक विक्रय प्रक्रिया के वसूली की तारीख से तीन महीने की अवधि के भीतर ऐसी वसूली के बारे में साक्ष्य प्रस्तुत करता है, ऐसी वसूली की गई रकम विक्रय प्रक्रियाओं के वसूली के विस्तार तक आवेदक को उचित अधिकारी द्वारा वापसी की जाएगी, परंतु विक्रय प्रक्रिया भारतीय रिजर्व बैंक द्वारा यथा अनुज्ञात ऐसी विस्तारित अवधि के भीतर वसूल की गयी हो।”

12. उक्त नियम में, नियम 141 के उप-नियम (2) में “आयुक्त” शब्द के स्थान पर “उचित अधिकारी” रखा जाएगा ।

13. उक्त नियम में, “प्ररूप जीएसटी आरएफटी-01 में नियम 89(2)(छ) के अधीन घोषणा के बाद निम्नलिखित वचनबंध को अंतःस्थापित किया जाएगा, अर्थात् :-

वचन बंध	
मैं, एतदद्वारा वचन देता हूं कि हिमाचल प्रदेश माल और सेवा कर नियम, 2017 की धारा 96 ख के साथ पठित आईजीएसटी अधिनियम, 2017 की धारा 16 के परंतुक के अनुसार विदेश विनियम की विप्रेषणादेश की दशा में ब्याज के साथ मंजूर प्रतिदाय की राशि सरकार को जमा करूंगा।	
हस्ताक्षर—	
नाम	प्रास्थिति / पदनाम”

आदेश द्वारा,

जगदीश चन्द्र शर्मा,
प्रधान सचिव (आबकारी एवं कराधान)।

[Authoritative English text of this Department Notification No.EXN-F(10)-4/2020 dated 23-06-2020 as required under clause (3) of Article 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

Notification No. 16 /2020-State Tax

Shimla-2, the 23rd June, 2020

No. EXN-F(10)-4/2020.—In exercise of the powers conferred by section 164 of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017), the Governor of Himachal Pradesh is pleased to make the following rules further to amend the Himachal Pradesh Goods and Services Tax Rules, 2017, namely:—

1. (1) These rules may be called the Himachal Pradesh Goods and Services Tax (Third Amendment) Rules, 2020.

(2) Save as otherwise provided in these rules, they shall come into force on the date of their publication in the Official Gazette.

2. In the Himachal Pradesh Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 8, after sub-rule (4), the following sub-rule shall be inserted, namely:—

“(4A) The applicant shall, while submitting an application under sub-rule (4), with effect from 01-04-2020, undergo authentication of Aadhaar number for grant of registration.”.

3. In the said rules, in rule 9, in sub-rule (1), with effect from 01-04-2020, the following sub-rule shall be inserted, namely:—

“Provided that where a person, other than those notified under sub-section (6D) of section 25, fails to undergo authentication of Aadhaar number as specified in sub-rule (4A) of rule 8, then the registration shall be granted only after physical verification of the principle place of business in the presence of the said person, not later than sixty days from the date of application, in the manner provided under rule 25 and the provisions of sub-rule (5) shall not be applicable in such cases.”.

4. In the said rules, for rule 25, the following rule shall be substituted, namely:—

“Physical verification of business premises in certain cases.—Where the proper officer is satisfied that the physical verification of the place of business of a person is required due to failure of Aadhaar authentication before the grant of registration, or due to any other reason after the grant of registration, he may get such verification of the place of business, in the presence of the said person, done and the verification report alongwith the other documents, including photographs, shall be uploaded in **FORM GST REG-30** on the common portal within a period of fifteen working days following the date of such verification.”.

5. In the said rules, in rule 43, in sub-rule (1) with effect from the 1st April, 2020,—

(a) for clause (c), the following clause shall be substituted, namely:—

“(c) the amount of input tax in respect of capital goods not covered under clauses (a) and (b), denoted as ‘A’, being the amount of tax as reflected on the invoice, shall credit directly to the electronic credit ledger and the validity of the useful life of such goods shall extend upto five years from the date of the invoice for such goods:

Provided that where any capital goods earlier covered under clause (a) is subsequently covered under this clause, input tax in respect of such capital goods denoted as 'A' shall be credited to the electronic credit ledger subject to the condition that the ineligible credit attributable to the period during which such capital goods were covered by clause (a), denoted as 'T_{ie}', shall be calculated at the rate of five percentage points for every quarter or part thereof and added to the output tax liability of the tax period in which such credit is claimed:

Provided further that the amount 'Tie' shall be computed separately for input tax credit of central tax, State tax, Union territory tax and integrated tax and declared in **FORM GSTR-3B**.

Explanation.—An item of capital goods declared under clause (a) on its receipt shall not attract the provisions of sub-section (4) of section 18, if it is subsequently covered under this clause."

(b) for clause (d), the following clause shall be substituted, namely:—

"the aggregate of the amounts of 'A' credited to the electronic credit ledger under clause (c) in respect of common capital goods whose useful life remains during the tax period, to be denoted as 'T_C', shall be the common credit in respect of such capital goods:

Provided that where any capital goods earlier covered under clause (b) are subsequently covered under clause (c), the input tax credit claimed in respect of such capital good(s) shall be added to arrive at the aggregate value 'T_C';";

(c) in clause (e), the following Explanation shall be inserted, namely:—

"Explanation.—For the removal of doubt, it is clarified that useful life of any capital goods shall be considered as five years from the date of invoice and the said formula shall be applicable during the useful life of the said capital goods.";

(d) clause (f) shall be omitted.

6. In the said rules, in rule 80, in sub-clause (3), the following proviso shall be inserted, namely:—

"Provided that every registered person whose aggregate turnover during the financial year 2018-2019 exceeds five crore rupees shall get his accounts audited as specified under sub-section (5) of section 35 and he shall furnish a copy of audited annual accounts and a reconciliation statement, duly certified, in **FORM GSTR-9C** for the financial year 2018-2019, electronically through the common portal either directly or through a Facilitation Centre notified by the Commissioner."

7. In the said rules, in rule 86, after sub-rule (4), the following sub-rule shall be inserted, namely:—

"(4A) Where a registered person has claimed refund of any amount paid as tax wrongly paid or paid in excess for which debit has been made from the electronic credit ledger, the said amount, if found admissible, shall be re-credited to the electronic credit ledger by the proper officer by an order made in **FORM GST PMT-03**."

8. In the said rules, in rule 89, in sub-rule (4), for clause (C), the following clause shall be substituted, namely:—

“(C) “Turnover of zero-rated supply of goods” means the value of zero-rated supply of goods made during the relevant period without payment of tax under bond or letter of undertaking or the value which is 1.5 times the value of like goods domestically supplied by the same or, similarly placed, supplier, as declared by the supplier, whichever is less, other than the turnover of supplies in respect of which refund is claimed under sub-rules (4A) or (4B) or both;”.

9. In the said rules, in rule 92,—

(a) after sub-rule (1), the following sub-rule shall be inserted, namely:—

“(1A)Where, upon examination of the application of refund of any amount paid as tax other than the refund of tax paid on zero-rated supplies or deemed export, the proper officer is satisfied that a refund under sub-section (5) of section 54 of the Act is due and payable to the applicant, he shall make an order in **FORM RFD-06** sanctioning the amount of refund to be paid, in cash, proportionate to the amount debited in cash against the total amount paid for discharging tax liability for the relevant period, mentioning therein the amount adjusted against any outstanding demand under the Act or under any existing law and the balance amount refundable and for the remaining amount which has been debited from the electronic credit ledger for making payment of such tax, the proper officer shall issue **FORM GST PMT-03** re-crediting the said amount as Input Tax Credit in electronic credit ledger.”;

(b) in sub-rule (4), after the words, brackets and figure “amount refundable under sub-rule (1)”, the words, brackets, figure and letter “or sub-rule (1A)”, shall be inserted;

(c) in sub-rule (5), after the words, brackets and figure “amount refundable under sub-rule (1)”, the words, figures and letter “or sub-rule (1A)”, shall be inserted.

10. In the said rules, in rule 96, in sub-rule (10), in clause (b) with effect from the 23rd October, 2017, the following Explanation shall be inserted, namely,—

“*Explanation.*—For the purpose of this sub-rule, the benefit of the notifications mentioned therein shall not be considered to have been availed only where the registered person has paid Integrated Goods and Services Tax and Compensation Cess on inputs and has availed exemption of only Basic Customs Duty (BCD) under the said notifications.”.

11. In the said rules, after rule 96A, the following rule shall be inserted, namely:—

“96B. Recovery of refund of unutilised input tax credit or integrated tax paid on export of goods where export proceeds not realised.—(1) Where any refund of unutilised input tax credit on account of export of goods or of integrated tax paid on export of goods has been paid to an applicant but the sale proceeds in respect of such export goods have not been realised, in full or in part, in India within the period allowed under the Foreign Exchange Management Act, 1999 (42 of 1999), including any extension of such period, the person to whom the refund has been made shall deposit the amount so refunded, to the extent of non-realisation of sale proceeds, along with applicable interest within thirty days of the expiry of the said period or, as the

case may be, the extended period, failing which the amount refunded shall be recovered in accordance with the provisions of section 73 or 74 of the Act, as the case may be, as is applicable for recovery of erroneous refund, along with interest under section 50:

Provided that where sale proceeds, or any part thereof, in respect of such export goods are not realised by the applicant within the period allowed under the Foreign Exchange Management Act, 1999 (42 of 1999), but the Reserve Bank of India writes off the requirement of realisation of sale proceeds on merits, the refund paid to the applicant shall not be recovered.

(2) Where the sale proceeds are realised by the applicant, in full or part, after the amount of refund has been recovered from him under sub-rule (1) and the applicant produces evidence about such realisation within a period of three months from the date of realisation of sale proceeds, the amount so recovered shall be refunded by the proper officer, to the applicant to the extent of realisation of sale proceeds, provided the sale proceeds have been realised within such extended period as permitted by the Reserve Bank of India.”.

12. In the said rules, in rule 141, in sub-rule (2), for the word “Commissioner”. the words “proper officer” shall be substituted.

13. In the said rules, in **FORM GST RFD-01**, after the declaration under rule 89(2)(g), the following undertaking shall be inserted, namely:—

“UNDERTAKING	
<i>I hereby undertake to deposit to the Government the amount of refund sanctioned along with interest in case of non-receipt of foreign exchange remittances as per the proviso to section 16 of the IGST Act, 2017 read with rule 96B of the HPGST Rules 2017.</i>	
Signature—	
Name—	
	Designation / Status”.

By order.

JAGDISH CHANDER SHARMA,
Principal Secretary (E&T).

आबकारी एवं कराधान विभाग

अधिसूचना सं० 17/2020—राज्य कर

शिमला—2, 23 जून, 2020

संख्या:ई.एक्स.एन.—एफ.(10)—4/2020.—हिमाचल प्रदेश माल और सेवा कर अधिनियम, 2017 (2017 का 10) की धारा 25 की उपधारा (6घ) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, राज्यपाल, हिमाचल प्रदेश परिषद् की सिफारिशों पर, अधिसूचित करते हैं कि उपधारा (6ख) या उपधारा (6ग) के उपबंध वह व्यक्ति, जो भारत का नागरिक नहीं है और निम्नलिखित व्यक्तियों के वर्ग से भिन्न व्यक्तियों के वर्ग पर लागू नहीं होंगे, अर्थात्:—

- (क) व्यक्ति;
 (ख) सभी प्रकार के प्राधिकृत हस्ताक्षरकर्ता;
 (ग) प्रबंध और प्राधिकृत भागीदार; और
 (घ) किसी हिन्दू अविभक्त कुटुम्ब का कर्ता।

2. यह अधिसूचना 1 अप्रैल, 2020 से प्रवृत्त होगी।

आदेश द्वारा,

जगदीश चन्द्र शर्मा,
 प्रधान सचिव,
 आबकारी एवं कराधान।

[Authoritative English text of this Department Notification No.EXN-F(10)-4/2020 dated 23-06-2020 as required under clause (3) of Article 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

Notification No. 17/2020-State Tax

Shimla-2, the 23rd June, 2020

No. EXN-F(10)-4/2020.—In exercise of the powers conferred by sub-section (6D) of section 25 of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017), the Governor of Himachal Pradesh, on the recommendations of the Council, is pleased to notify that the provisions of sub-section (6B) or sub-section (6C) of the said Act shall not apply to a person who is not a citizen of India or to a class of persons other than the following class of persons, namely:—

- (a) Individual;
- (b) authorised signatory of all types;
- (c) Managing and Authorised partner; and
- (d) Karta of an Hindu undivided family.

2. This notification shall come into effect from the 1st day of April, 2020.

By order,

JAGDISH CHANDER SHARMA,
Principal Secretary (E&T).

आबकारी एवं कराधान विभाग

अधिसूचना सं० 18/2020—राज्य कर

शिमला—2, 23 जून, 2020

संख्या:ई.एक्स.एन.—एफ.(10)—4 / 2020.—हिमाचल प्रदेश माल और सेवा कर अधिनियम, 2017 (2017 का 10) की धारा 25 की उपधारा (6ख) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, राज्यपाल, हिमाचल प्रदेश, परिषद् की

सिफारिशों पर, इस अधिसूचना के प्रवृत्त होने की तारीख को ऐसी तारीख के रूप में अधिसूचित करते हैं जिससे कोई व्यक्ति, रजिस्ट्रीकरण का पात्र होने के लिए हिमाचल प्रदेश माल और सेवा कर नियम, 2017 (जिसे इसमें इसके पश्चात् उक्त नियम कहा गया है) के नियम 8 में यथाविनिर्दिष्ट आधार संख्या का अधिग्रमाणन करवाएगा:

परन्तु यदि उक्त व्यक्ति को आधार संख्यांक नहीं दिया गया है तो वह उक्त नियमों के नियम 9 में विनिर्दिष्ट रीति में पहचान का कोई वैकल्पिक और दृष्टव्य साधन देगा।

2. यह अधिसूचना 1 अप्रैल, 2020 से प्रवृत्त होगी।

आदेश द्वारा,

जगदीश चन्द्र शर्मा,
प्रधान सचिव,
आबकारी एवं कराधान।

[Authoritative English text of this Department Notification No.EXN-F(10)-4/2020 dated 23-06-2020 as required under clause (3) of Article 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

Notification No. 18/2020-State Tax

Shimla-2, the 23rd June, 2020

No. EXN-F(10)-4/2020.—In exercise of the powers conferred by sub-section (6B) of section 25 of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017), the Governor of Himachal Pradesh, on the recommendations of the Council, is pleased to notify the date of coming into force of this notification as the date, from which an individual shall undergo authentication, of Aadhaar number, as specified in rule 8 of the Himachal Pradesh Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in order to be eligible for registration:

Provided that if Aadhaar number is not assigned to the said individual, he shall be offered alternate and viable means of identification in the manner specified in rule 9 of the said rules.

2. This notification shall come into effect from the 1st day of April, 2020.

By order,

JAGDISH CHANDER SHARMA,
Principal Secretary (E&T).

आबकारी एवं कराधान विभाग

अधिसूचना सं० 19/2020—राज्य कर

शिमला-2, 23 जून, 2020

संख्या:ई.एक्स.एन.—एफ.(10)—4/2020.—हिमाचल प्रदेश माल और सेवा कर अधिनियम, 2017 (2017 का 10) की धारा 25 की उपधारा (6ग) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, राज्यपाल, हिमाचल प्रदेश, परिषद् की सिफारिशों पर, इस अधिसूचना के प्रवृत्त होने की तारीख को ऐसी तारीख के रूप में अधिसूचित करते हैं जिससे—

(क) सभी प्रकार के प्राधिकृत हस्ताक्षरकर्ता;

(ख) किसी भागीदारी फर्म के प्रबंध और प्राधिकृत भागीदार; और

(ग) किसी हिन्दू अविभक्त कुटुम्ब का कर्ता,

हिमाचल प्रदेश माल और सेवा कर के अधीन, रजिस्ट्रीकरण का पात्र होने कि लिए हिमाचल प्रदेश माल और सेवा कर नियम, 2017 (जिसे इसमें इसके पश्चात् उक्त नियम कहा गया है) के नियम 8 में यथाविनिर्दिष्ट आधार संख्या होने का अधिप्रमाणन करवाएगा:

परन्तु यदि उक्त व्यक्तियों को आधार संख्यांक नहीं दिया गया है तो वह उक्त नियमों के नियम 9 में विनिर्दिष्ट रीति में पहचान का कोई वैकल्पिक और दृष्टव्य साधन देगा।

2. यह अधिसूचना 1 अप्रैल, 2020 से प्रवृत्त होगी।

आदेश द्वारा,

जगदीश चन्द्र शर्मा,
प्रधान सचिव,
आबकारी एवं कराधान।

[Authoritative English text of this Department Notification No. EXN-F(10)-4/2020 dated 23-06-2020 as required under clause (3) of Article 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

Notification No. 19/2020-State Tax

Shimla-2, the 23rd June, 2020

No. EXN-F(10)-4/2020.—In exercise of the powers conferred by sub-section (6C) of section 25 of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017), the Governor of Himachal Pradesh, on the recommendations of the Council, is pleased to notify the date of coming into force of this notification as the date, from which the —

- (a) authorised signatory of all types;
 - (b) Managing and Authorised partners of a partnership firm; and
 - (c) Karta of an Hindu undivided family,
- shall undergo authentication of possession of Aadhaar number, as specified in rule 8 of the Himachal Pradesh Goods and Services Tax Rules, 2017(hereinafter referred to as the said rules), in order to be eligible for registration under GST:

Provided that if Aadhaar number is not assigned to the said persons, they shall be offered alternate and viable means of identification in the manner specified in rule 9 of the said rules.

2. This notification shall come into effect from the 1st day of April, 2020.

By order,

JAGDISH CHANDER SHARMA,
Principal Secretary (E&T).

आबकारी एवं कराधान विभाग

अधिसूचना सं० 27 / 2020—राज्य कर

शिमला-2, 23 जून, 2020

संख्या:ई.एक्स.एन.-एफ.(10)-4 / 2020.—हिमाचल प्रदेश माल और सेवा कर अधिनियम, 2017 (2017 का 10) (जिसे इस अधिसूचना में इसके पश्चात् उक्त अधिनियम कहा गया है) की धारा 148 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुये, राज्यपाल, हिमाचल प्रदेश, परिषद् की सिफारिशों पर, पूर्ववर्ती वित्तीय वर्ष या चालू वित्तीय वर्ष में 1.5 करोड़ रुपये तक का संकलित व्यापारावर्त रखने वाले रजिस्ट्रीकृत व्यक्तियों को, ऐसे रजिस्ट्रीकृत व्यक्तियों के वर्ग के रूप में, जो माल या सेवाओं अथवा दोनों की जावक पूर्ति के ब्योरे प्रस्तुत करने के लिए नीचे उल्लिखित विशेष प्रक्रिया का अनुसरण करेंगे, अधिसूचित करते हैं।

2. उक्त रजिस्ट्रीकृत व्यक्ति नीचे दी गई सारणी के स्तंभ (2) में यथाविनिर्दिष्ट त्रैमास के दौरान प्रभावी, हिमाचल प्रदेश माल और सेवा कर नियम, 2017 के अधीन प्ररूप जीएसटीआर-1 में माल या सेवा अथवा दोनों की जावक पूर्ति के ब्योरे उक्त सारणी के स्तंभ (3) की तत्स्थानी प्रविष्टि में यथाविनिर्दिष्ट समय सीमा तक प्रस्तुत करेंगे, अर्थात्:—

सारणी

क्रम सं०	त्रैमास जिसे लिए प्ररूप जीएसटीआर-1 में ब्योरे प्रस्तुत किए गए हैं	प्ररूप जीएसटीआर-1 में ब्योरे प्रस्तुत करने के लिए समय अवधि
(1)	(2)	(3)
1.	अप्रैल, 2020 से जून, 2020	31 जुलाई, 2020
2.	जुलाई, 2020 से सितम्बर 2020	31 अक्टूबर, 2020

3. अप्रैल, 2020 से सितम्बर, 2020 के लिए उक्त अधिनियम की धारा 38 की उप-धारा (2) के अधीन यथास्थिति ब्योरे या विवरणी प्रस्तुत करने की समय सीमा, तत्पश्चात् राजपत्र में अधिसूचित की जाएगी।

आदेश द्वारा,

जगदीश चन्द्र शर्मा,

प्रधान सचिव,

आबकारी एवं कराधान।

[Authoritative English text of this Department Notification No.EXN-F(10)-4/2020 dated 23-06-2020 as required under clause (3) of Article 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

Notification No. 27 /2020-State Tax

Shimla-2, the 23rd June, 2020

No. EXN-F(10)-4/2020.—In exercise of the powers conferred by section 148 of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017) (hereafter in this notification referred to as the said Act), the Governor of Himachal Pradesh, on the recommendations of the Council, is pleased to notify that the registered persons having aggregate turnover of up to 1.5 crore rupees in the preceding financial year or the current financial year, as the class of registered persons who shall follow the special procedure as mentioned below for furnishing the details of outward supply of goods or services or both.

2. The said registered persons shall furnish the details of outward supply of goods or services or both in **FORM GSTR-1** under the Himachal Pradesh Goods and Services Tax Rules, 2017, effected during the quarter as specified in column (2) of the Table below till the time period as specified in the corresponding entry in column (3) of the said Table, namely:—

Table

Sl. No.	Quarter for which details in FORM GSTR-1 are furnished	Time period for furnishing details FORM GSTR-1
(1)	(2)	(3)
1.	April, 2020 to June, 2020	31st July, 2020
2.	July, 2020 to September, 2020	31st October, 2020

3. The time limit for furnishing the details or return, as the case may be, under sub-section (2) of section 38 of the said Act, for the months of April, 2020 to September, 2020 shall be subsequently notified in the Official Gazette.

By order,

JAGDISH CHANDER SHARMA,
Principal Secretary (E&T).

आबकारी एवं कराधान विभाग

अधिसूचना सं० 28/2020—राज्य कर

शिमला-2, 23 जून, 2020

संख्या: ई.एक्स.एन.—एफ.(10)—4/2020.—आयुक्त, हिमाचल प्रदेश माल और सेवा कर अधिनियम, 2017 (2017 का 10) (जिसे इस अधिसूचना में इसमें इसके पश्चात् उक्त अधिनियम कहा गया है) की धारा 168 के साथ पठित धारा 37 की उप-धारा (1) के दूसरे परतुक द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, परिषद् की सिफारिशों पर, ऐसे रजिस्ट्रीकृत व्यक्तियों के वर्ग द्वारा जो पूर्ववर्ती वित्तीय वर्ष या चालू वित्तीय वर्ष में 1.5 करोड़ रुपये से अधिक का संकलित व्यापारावर्त रखते हैं, अप्रैल, 2020 से सितम्बर, 2020 तक प्रत्येक मास के लिए हिमाचल प्रदेश माल और सेवा कर अधिनियम, 2017 के अधीन **प्ररूप जीएसटीआर-1** में जावक पूर्ति के ब्यौरे प्रस्तुत करने के लिए समय—सीमा को ऐसे मास के उत्तरवर्ती मास के 11 वें दिन तक बढ़ाते हैं।

2. अप्रैल, 2020 से सितम्बर, 2020 के लिए उक्त अधिनियम की धारा 38 की उप-धारा (2) के अधीन यथास्थिति ब्यौरे या विवरणी प्रस्तुत करने की समय—सीमा, तत्पश्चात् राजपत्र में अधिसूचित की जाएगी।

आदेश द्वारा,
जगदीश चन्द्र शर्मा,
प्रधान सचिव (आबकारी एवं कराधान)।

[Authoritative English text of this Department Notification No.EXN-F(10)-4/2020 dated 23-06-2020 as required under clause (3) of Article 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

Notification No. 28 /2020-State Tax

Shimla-2, the 23rd June, 2020

No. EXN-F(10)-4/2020.—In exercise of the powers conferred by the second proviso to sub-section (1) of Section 37 read with section 168 of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017) (hereafter in this notification referred to as the said Act), the Commissioner, on the recommendations of the Council, hereby extends the time limit for furnishing the details of outward supplies in **FORM GSTR-1** of the Himachal Pradesh Goods and Services Tax Rules, 2017, by such class of registered persons having aggregate turnover of more than 1.5 crore rupees in the preceding financial year or the current financial year, for each of the months from April, 2020 to September, 2020 till the eleventh day of the month succeeding such month.

2. The time limit for furnishing the details or return, as the case may be, under sub-section (2) of Section 38 of the said Act, for the months of April, 2020 to September, 2020 shall be subsequently notified in the Official Gazette.

By order,
Jagdish Chander Sharma,
Principal Secretary (E&T).

आबकारी एवं कराधान विभाग

अधिसूचना सं० 29/2020—राज्य कर

शिमला-2, 23 जून, 2020

संख्या: ई.एक्स.एन.—एफ.(10)—4/2020.—आयुक्त, हिमाचल प्रदेश माल और सेवा कर अधिनियम, 2017 (जिसे इसके पश्चात् इस अधिसूचना में इसमें उक्त नियम कहा गया है) के नियम 61 के उप-नियम (5) के साथ पठित हिमाचल प्रदेश माल और सेवा कर अधिनियम, 2017 (2017 का 10) (जिसे इसमें इसके पश्चात् इस अधिसूचना में उक्त अधिनियम कहा गया है) की धारा 168 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, परिषद् की सिफारिशों पर, विनिर्दिष्ट करता है कि अप्रैल, 2020 से सितम्बर, 2020 तक के प्रत्येक मास के लिए विवरणी उक्त नियमों के प्ररूप जीएसटीआर-3ख में सामान्य पोर्टल के माध्यम से इलेक्ट्रॉनिक रूप में, ऐसे मास के उत्तरवर्ती मास के चौबीसवें दिवस को या उसके पूर्व प्रस्तुत की जाएगी।

2. प्ररूप जीएसटीआर-3ख के अनुसार, कर दायित्व से उन्मोचन के लिए कर संदाय.—उक्त नियमों के प्ररूप जीएसटीआर-3ख में विवरणी प्रस्तुत करने वाला प्रत्येक रजिस्ट्रीकृत व्यक्ति, उक्त अधिनियम की धारा 49 के उपबंधों के अधीन, कर, ब्याज, शास्ति, फीस या उक्त अधिनियम के अधीन किसी अन्य संदेय रकम का, यथास्थिति, इलेक्ट्रॉनिक नकद खाते या इलेक्ट्रॉनिक उधार खाते में विकलन द्वारा, जिस तारीख पर उससे उक्त विवरणी देना अपेक्षित है, प्रथम पैरा में यथा विनिर्दिष्ट अन्तिम तारीख के पश्चात् नहीं, अपने दायित्व का उन्मोचन करेगा।

आदेश द्वारा,
जगदीश चन्द्र शर्मा,
प्रधान सचिव (आबकारी एवं कराधान)।

[Authoritative English text of this Department Notification No.EXN-F(10)-4/2020 dated 23-06-2020 as required under clause (3) of Article 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

Notification No. 29/2020-State Tax

Shimla-2, the 23rd June, 2020

No. EXN-F(10)-4/2020.—In exercise of the powers conferred by Section 168 of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017) (hereafter in this notification referred to as the said Act), read with sub-rule (5) of rule 61 of the Himachal Pradesh Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as the said rules), the Commissioner, on the recommendations of the Council, hereby specifies that the return in **FORM GSTR-3B** of the said rules for each of the months from April, 2020 to September, 2020 shall be furnished electronically through the common portal, on or before the twenty-fourth day of the month succeeding such month.

2. Payment of taxes for discharge of tax liability as per FORM GSTR-3B.—Every registered person furnishing the return in **FORM GSTR-3B** of the said rules shall, subject to the provisions of Section 49 of the said Act, discharge his liability towards tax by debiting the electronic cash ledger or electronic credit ledger, as the case may be and his liability towards interest, penalty, fees or any other amount payable under the said Act by debiting the electronic cash ledger, not later than the last date, as specified in the first paragraph, on which he is required to furnish the said return.

By order,
Jagdish Chander Sharma,
Principal Secretary (E&T).

आबकारी एवं कराधान विभाग

अधिसूचना सं० 31/2020—राज्य कर

शिमला-2, 23 जून, 2020

संख्या: ई.एक्स.एन.-एफ.(10)-4/2020.—हिमाचल प्रदेश माल और सेवा कर अधिनियम, 2017 (2017 का 10) (जिसे इसके पश्चात् इस अधिसूचना में उक्त अधिनियम कहा गया है) की धारा 50 की उप-धारा (1) के साथ पठित धारा 148 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, राज्यपाल, हिमाचल प्रदेश, परिषद् की सिफारिशों पर, हिमाचल प्रदेश सरकार की अधिसूचना संख्या: 13/2017—राज्य कर, तारीख 30 जून, 2017 जिसे हिमाचल प्रदेश के राजपत्र में संख्या: ई.एक्स.एन.-एफ (10)14/2017 के तहत तारीख 30 जून, 2017 को प्रकाशित किया गया था, में निम्नलिखित संशोधन करते हैं :—

उक्त अधिसूचना के प्रथम अनुच्छेद में निम्नलिखित परन्तुक अन्तःस्थापित किया जाएगा, अर्थात्:—

“परन्तु उन पंजीकृत व्यक्तियों के वर्ग के लिए, जो कि निम्न तालिका के स्तम्भ (2) में निर्दिष्ट किए गए हैं और जिनको **प्ररूप जीएसटीआर-3B** में विवरणी प्रस्तुत करना अनिवार्य है, लेकिन जो स्तम्भ (4) में तत्स्थानी प्रविष्टि में निर्दिष्ट कर अवधि की उक्त विवरणी को नियत तारीख तक, देय कर के भुगतान के साथ

आबकारी एवं कराधान विभाग

अधिसूचना सं० 30/2020—राज्य कर

शिमला-2, 14 जुलाई, 2020

संख्या:ई.एक्स.एन.—एफ.(10)—4/2020.—हिमाचल प्रदेश माल और सेवा कर अधिनियम, 2017 (2017 का 10) की धारा 164 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, राज्यपाल, हिमाचल प्रदेश, परिषद् की सिफारिशों पर, हिमाचल प्रदेश माल और सेवा कर नियम, 2017 का और संशोधन करने के लिए निम्नलिखित नियम बनाते हैं:—

1. (1) इन नियमों का संक्षिप्त नाम हिमाचल प्रदेश माल और सेवा कर (चौथा संशोधन) नियम, 2020 है।

(2) इन नियमों में अन्यथा उपबंधित के सिवाय, ये राजपत्र में प्रकाशन की तारीख से प्रवृत्त होंगे।

2. हिमाचल प्रदेश माल और सेवा कर नियम, 2017 (जिसे इसमें इसके पश्चात् उक्त नियम कहा गया है) के नियम 3 के उपनियम (3) में, 31 मार्च, 2020 से, निम्नलिखित परन्तुक अंतःस्थापित किया जाएगा, अर्थात्:—

“परन्तु कोई पंजीकृत व्यक्ति, जो वित्तीय वर्ष 2020—21 के लिए धारा 10 के अधीन कर संदाय करने का विकल्प लेता है, प्रत्यक्ष रूप से या आयुक्त द्वारा अधिसूचित सुविधा केंद्र के माध्यम से सामान्य पोर्टल पर सम्यक् रूप से हस्ताक्षरित या इलेक्ट्रॉनिक सत्यापन कोड के माध्यम से सत्यापित प्ररूप जीएसटी सीएमपी-02 में सूचना को जून, 2020 के 30वें दिन या उससे पूर्व तक फाइल करेगा और नियम 44 के उपनियम (4) के उपबंधों के अनुसार प्ररूप जीएसटी आईटीसी-3 में विवरण जुलाई, 2020 के 31वें दिन तक प्रस्तुत करेगा।”।

3. उक्त नियमों के, नियम 36 के उपनियम (4) में, निम्नलिखित परन्तुक अंतःस्थापित किया जाएगा, अर्थात्:—

“परन्तु कि उक्त शर्त फरवरी, मार्च, अप्रैल, मई, जून, जुलाई और अगस्त, 2020 के महीनों के लिए संचयी रूप से लागू होगी और सितंबर, 2020 की कर अवधि के लिए प्ररूप जीएसटीआर-3ख की विवरणी, उक्त महीनों के इनपुट कर प्रत्यय का उपर्युक्त शर्तों के अनुसार संचयी रूप से समायोजन करके प्रस्तुत की जाएगी।”।

आदेश द्वारा,
जगदीश चन्द्र शर्मा,
प्रधान सचिव(आबकारी एवं कराधान)।

टिप्पण:—मूल नियम हिमाचल के राजपत्र में तारीख 29 जून, 2017 को अधिसूचना संख्या: ई.एक्स.एन.—एफ.(10)—13/2017 तारीख 27 जून, 2017 के तहत प्रकाशित किए गए थे और अंतिम बार अधिसूचना सं०: 16/2020—राज्य कर तारीख 23 जून, 2020 जिसे हिमाचल प्रदेश के राजपत्र में संख्या: ई.एक्स.एन.—एफ.(10)—4/2020 के तहत तारीख 24 जून, 2020 को प्रकाशित किया गया था, द्वारा संशोधित किया गया।

[Authoritative English text of this Department Notification No.EXN-F(10)-4/2020 dated 14/07/2020 as required under clause (3) of Article 348 of the Constitution of India]

EXCISE AND TAXATION DEPARTMENT

Notification No. 30 /2020-State Tax

Shimla-2, the 14th July, 2020

No.EXN-F(10)-4/2020.—In exercise of the powers conferred by section 164 of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017), the Governor of Himachal Pradesh, on the recommendations of the Council, is pleased to make the following rules further to amend the Himachal Pradesh Goods and Services Tax Rules, 2017, namely:—

1. (1) These rules may be called the Himachal Pradesh Goods and Services Tax (Fourth Amendment) Rules, 2020.

(2) Save as otherwise provided, they shall come into force on the date of their publication in the Official Gazette.

2. In the Himachal Pradesh Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), with effect from the 31st March, 2020, in sub-rule (3) of rule 3, the following proviso shall be inserted, namely:-

“Provided that any registered person who opts to pay tax under section 10 for the financial year 2020-21 shall electronically file an intimation in **FORM GST CMP-02**, duly signed or verified through electronic verification code, on the common portal, either directly or through a Facilitation Centre notified by the Commissioner, on or before 30th day of June, 2020 and shall furnish the statement in **FORM GST ITC-03** in accordance with the provisions of sub-rule (4) of rule 44 upto the 31st day of July, 2020.”

3. In the said rules, in sub-rule (4) of rule 36, the following proviso shall be inserted, namely:-

“Provided that the said condition shall apply cumulatively for the period February, March, April, May, June, July and August, 2020 and the return in **FORM GSTR-3B** for the tax period September, 2020 shall be furnished with the cumulative adjustment of input tax credit for the said months in accordance with the condition above.”

By order,
JAGDISH CHANDER SHARMA,
Principal Secretary (E&T).

Note: The principal rules were published in the Gazette of Himachal Pradesh *vide* notification No. EXN-F(10)-13/2017, dated 27th June, 2017, and last amended *vide* notification No. 16/2020-State Tax, dated 23rd June, 2020 published in the Gazette of Himachal Pradesh *vide* No. EXN-F(10)-4/2020 dated 24th June, 2020.

आबकारी एवं कराधान विभाग

अधिसूचना सं० 36/2020—राज्य कर

शिमला—2, 14 जुलाई, 2020

संख्या: ई.एक्स.एन.—एफ.(10)—4/2020.—आयुक्त, हिमाचल प्रदेश माल और सेवा कर नियम, 2017 (जिसे इसके पश्चात् इस अधिसूचना में उक्त नियम कहा गया है) के नियम 61 के उपनियम (5) के साथ पठित हिमाचल प्रदेश माल और सेवा कर अधिनियम, 2017 (2017 का 10) की धारा 168 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, परिषद् की सिफारिशों पर, हिमाचल प्रदेश सरकार की अधिसूचना सं. 29/2020—राज्य कर, तारीख 23 जून, 2020 जिसे हिमाचल प्रदेश सरकार के राजपत्र में सं० ई0एक्स0एन0—एफ0(10)—4/2020 तारीख 24 जून, 2020 के तहत प्रकाशित किया गया था, में निम्नलिखित संशोधन करते हैं:—

उक्त अधिसूचना के, पहले पैरा में, दूसरे परंतुक के पश्चात्, निम्नलिखित परंतुक अंतःस्थापित किया जाएगा, अर्थात्:—

प्रस्तुत नहीं करते हैं, लेकिन स्तम्भ (5) में तत्स्थानी प्रविष्टि में उल्लेखित शर्त के अधीन उक्त विवरणी प्रस्तुत करते हैं, देय प्रति वर्ष ब्याज की दर, स्तम्भ (3) में तत्स्थानी प्रविष्टि में निर्दिष्ट निम्नलिखित दर हैं:—

तालिका

क्र०सं०	पंजीकृत व्यक्तियों का वर्ग	ब्याज की दर	कर अवधि	शर्त
(1)	(2)	(3)	(4)	(5)
1.	करदाता जिसका पूर्ववर्ती वित्तीय वर्ष में कुल आवर्त 5 करोड़ रुपये से अधिक हो	नियत तारीख के बाद पहले पंद्रह दिन के लिए शून्य प्रतिशत, उसके बाद 9 प्रतिशत	फरवरी, 2020, मार्च, 2020, अप्रैल, 2020	यदि प्ररूप जीएसटीआर-3ख में विवरणी 24 जून, 2020 या उससे पहले प्रस्तुत की जाती है।
2.	करदाता जिसका पूर्ववर्ती वित्तीय वर्ष में कुल आवर्त 1.5 करोड़ रुपये से अधिक हो लेकिन 5 करोड़ रुपये तक हो	शून्य	फरवरी, 2020 और मार्च, 2020	यदि प्ररूप जीएसटीआर-3ख में विवरणी 29 जून, 2020 या उससे पहले प्रस्तुत की जाती है।
		शून्य	अप्रैल, 2020	यदि प्ररूप जीएसटीआर-3ख में विवरणी 30 जून, 2020 या उससे पहले प्रस्तुत की जाती है।
3.	करदाता जिसका पूर्ववर्ती वित्तीय वर्ष में कुल आवर्त 1.5 करोड़ रुपये तक हो	शून्य	फरवरी, 2020	यदि प्ररूप जीएसटीआर-3ख में विवरणी 30 जून, 2020 या उससे पहले प्रस्तुत की जाती है।
		शून्य	मार्च, 2020	यदि प्ररूप जीएसटीआर-3ख में विवरणी 3 जुलाई, 2020 या उससे पहले प्रस्तुत की जाती है।
		शून्य	अप्रैल, 2020	यदि प्ररूप जीएसटीआर-3ख में विवरणी 6 जुलाई, 2020 या उससे पहले प्रस्तुत की जाती है।”।

2. इस अधिसूचना को 20 मार्च, 2020 से लागू माना जाएगा।

आदेश द्वारा,
जगदीश चन्द्र शर्मा,
प्रधान सचिव (आबकारी एवं कराधान)।

[Authoritative English text of this Department Notification No. EXN-F(10)-4/2020 dated 23-06-2020 as required under clause (3) of Article 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

Notification No. 31/2020-State Tax

Shimla-2, the 23rd June, 2020

No. EXN-F(10)-4/2020.—In exercise of the powers conferred by sub-section (1) of Section 50 of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017) (hereafter in this

notification referred to as the said Act), read with Section 148 of the said Act, the Governor of Himachal Pradesh, on the recommendations of the Council, is pleased to make the following amendment in notification of the Government of Himachal Pradesh, No.13/2017–State Tax, dated the 30th June, 2017, published in the Gazette of Himachal Pradesh *vide* number EXN-F(10)-14/2017, dated the 30th June, 2017, namely:—

In the said notification, in the first paragraph, the following provisos shall be inserted, namely: –

“Provided that, the rate of interest per annum shall be as specified in column (3) of the Table given below, for the class of registered persons, mentioned in the corresponding entry in column (2) of the said Table, who are required to furnish the returns in **FORM GSTR-3B**, but fail to furnish the said return alongwith payment of tax for the months mentioned in the corresponding entry in column (4) of the said Table by the due date, but furnish the said return according to the condition mentioned in the corresponding entry in column (5) of the said Table, namely:—

Table

Sl. No.	Class of registered persons	Rate of interest	Tax period	Condition
(1)	(2)	(3)	(4)	(5)
1.	Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year	Nil for first 15 days from the due date, and 9 percent thereafter	February, 2020, March 2020, April, 2020	If return in FORM GSTR-3B is furnished on or before the 24 th day of June, 2020
2.	Taxpayers having an aggregate turnover of more than rupees 1.5 crores and up to rupees five crores in the preceding financial year	Nil	February, 2020, March, 2020	If return in FORM GSTR-3B is furnished on or before the 29 th day of June, 2020
			April, 2020	If return in FORM GSTR-3B is furnished on or before the 30 th day of June, 2020
3.	Taxpayers having an aggregate turnover of up to rupees 1.5 crores in the preceding financial year	Nil	February, 2020	If return in FORM GSTR-3B is furnished on or before the 30 th day of June, 2020
			March, 2020	If return in FORM GSTR-3B is furnished on or before the 3 rd day of July, 2020
			April, 2020	If return in FORM GSTR-3B is furnished on or before the 6 th day of July, 2020.”.

2. This notification shall be deemed to have come into force with effect from the 20th day of March, 2020.

By order,
Jagdish Chander Sharma,
Principal Secretary (E&T).

आबकारी एवं कराधान विभाग

अधिसूचना सं० 32/2020-राज्य कर

शिमला-2, 23 जून, 2020

संख्या: ई.एक्स.एन.-एफ.(10)-4/2020.—हिमाचल प्रदेश माल और सेवा कर अधिनियम, 2017 (2017 का 10) (जिसे इसके पश्चात् इस अधिसूचना में उक्त अधिनियम कहा गया है) की धारा 128 के साथ पठित धारा 148 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, राज्यपाल, हिमाचल प्रदेश सरकार की अधिसूचना संख्या: 76/2018-राज्य कर, तारीख 31 दिसम्बर, 2018, जिसे हिमाचल प्रदेश के राजपत्र में संख्या: ई0 एक्स0एन0-एफ(10)-33/2018 दिनांक 04 जनवरी, 2018 को प्रकाशित किया गया था, में निम्नलिखित संशोधन करते हैं, अर्थात्:-

उक्त अधिसूचना के दूसरे परंतुक के बाद निम्नलिखित परन्तुक अंतःस्थापित किया जाएगा, अर्थात्:-

“परन्तु यह भी कि उन पंजीकृत व्यक्तियों के वर्ग के लिए जो कि निम्न तालिका के स्तम्भ (2) में निर्दिष्ट किए गए हैं, और जो नियत तारीख तक प्ररूप जीएसटीआर-3ख में विवरणी प्रस्तुत नहीं करते हैं, लेकिन स्तम्भ (4) में तत्स्थानी प्रविष्टि में उल्लेखित शर्त के अधीन उक्त विवरणी प्रस्तुत करते हैं, उक्त अधिनियम की धारा 47 के प्रावधानों के अधीन देय विलम्ब फीस को उस कर अवधि के लिए अधिकृत हो जाएगी, जो स्तम्भ 3 में तत्स्थानी प्रविष्टि में निर्दिष्ट, निम्नलिखित कर अवधि है:-

तालिका

क्र. सं. (1)	पंजीकृत व्यक्तियों का वर्ग (2)	कर अवधि (3)	शर्त (4)
1.	करदाता जिसका पूर्ववर्ती वित्तीय वर्ष में कुल आवर्त 5 करोड़ रुपये से अधिक हो	फरवरी, 2020, मार्च, 2020 और अप्रैल, 2020	यदि प्ररूप जीएसटीआर-3ख में विवरणी 24 जून, 2020 या उससे पहले प्रस्तुत की जाती है
2.	करदाता जिसका पूर्ववर्ती वित्तीय वर्ष में कुल आवर्त 1. 5 करोड़ रुपये से अधिक हो लेकिन 5 करोड़ रुपये तक हो	फरवरी, 2020 और मार्च, 2020	यदि प्ररूप जीएसटीआर-3ख में विवरणी 29 जून, 2020 या उससे पहले प्रस्तुत की जाती है
		अप्रैल, 2020	यदि प्ररूप जीएसटीआर-3ख में विवरणी 30 जून, 2020 या उससे पहले प्रस्तुत की जाती है
3.	करदाता जिसका पूर्ववर्ती वित्तीय वर्ष में कुल आवर्त 1. 5 करोड़ रुपये तक हो	फरवरी, 2020	यदि प्ररूप जीएसटीआर-3ख में विवरणी 30 जून, 2020 या उससे पहले प्रस्तुत की जाती है

		मार्च, 2020	यदि प्ररूप जीएसटीआर-3ख में विवरणी 3 जुलाई, 2020 या उससे पहले प्रस्तुत की जाती है
		अप्रैल, 2020	यदि प्ररूप जीएसटीआर-3ख में विवरणी 6 जुलाई, 2020 या उससे पहले प्रस्तुत की जाती है। "।

2. इस अधिसूचना को 20 मार्च, 2020 से लागू माना जाएगा।

आदेश द्वारा,
जगदीश चन्द्र शर्मा,
प्रधान सचिव (आबकारी एवं कराधान)।

[Authoritative English text of this Department Notification No.EXN-F(10)-4/2020 dated 23-06-2020 as required under clause (3) of Article 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

Notification No. 32/2020-State Tax

Shimla-2, the 23rd June, 2020

No. EXN-F(10)-4/2020.—In exercise of the powers conferred by Section 128 of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017) (hereafter in this notification referred to as the said Act), read with Section 148 of the said Act, the Governor of Himachal Pradesh, on the recommendations of the Council, is pleased to make the following amendment in the notification of the Government of Himachal Pradesh, No. 76/2018—State Tax, dated the 31st December, 2018, published in the Gazette of Himachal Pradesh *vide* number EXN-F(10)-33/2018 dated 4th Jan., 2018, namely:—

In the said notification, after the second proviso, the following proviso shall be inserted, namely:—

“Provided also that the amount of late fee payable under section 47 shall stand waived for the tax period as specified in column (3) of the Table given below, for the class of registered persons mentioned in the corresponding entry in column (2) of the said Table, who fail to furnish the returns in **FORM GSTR-3B** by the due date, but furnishes the said return according to the condition mentioned in the corresponding entry in column (4) of the said Table, namely:—

Table

Sl. No. (1)	Class of registered persons (2)	Tax period (3)	Condition (4)
1.	Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year	February, 2020, March, 2020 and April, 2020	If return in FORM GSTR-3B is furnished on or before the 24th day of June, 2020

2.	Taxpayers having an aggregate turnover of more than rupees 1.5 crores and up to rupees five crores in the preceding financial year	February, 2020 and March, 2020	If return in FORM GSTR-3B is furnished on or before the 29th day of June, 2020
		April, 2020	If return in FORM GSTR-3B is furnished on or before the 30th day of June, 2020
3.	Taxpayers having an aggregate turnover of up to rupees 1.5 crores in the preceding financial year	February, 2020	If return in FORM GSTR-3B is furnished on or before the 30th day of June, 2020
		March, 2020	If return in FORM GSTR-3B is furnished on or before the 3rd day of July, 2020
		April, 2020	If return in FORM GSTR-3B is furnished on or before the 6th day of July, 2020.”.

2. This notification shall be deemed to have come into force with effect from the 20th day of March, 2020.

By order,
Jagdish Chander Sharma,
Principal Secretary (E&T).

आबकारी एवं कराधान विभाग

अधिसूचना सं० 33/2020—राज्य कर

शिमला—2, 23 जून, 2020

संख्या: ई.एक्स.एन.—एफ.(10)—4/2020.—हिमाचल प्रदेश माल और सेवा कर अधिनियम, 2017 (2017 का 10) की धारा 128 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, राज्यपाल, हिमाचल प्रदेश, परिषद् की सिफारिशों पर, हिमाचल प्रदेश सरकार की अधिसूचना संख्या: 4/2018—राज्य कर, तारीख 30 जनवरी, 2018 जिसे हिमाचल प्रदेश के राजपत्र में संख्या: ई० एक्स० एन०—एफ(10)—5/2018 के तहत तारीख 30 जनवरी, 2018 को प्रकाशित किया गया था, में निम्नलिखित और संशोधन करते हैं, अर्थात्:—

उक्त अधिसूचना में, तीसरे परंतुक के पश्चात् निम्नलिखित परन्तुक अंतःस्थापित किया जाएगा, अर्थात्:—

“परन्तु यह भी कि उक्त अधिनियम की धारा 47 के अधीन संदेय विलम्ब फीस की रकम मार्च, अप्रैल और मई, 2020 के महीनों और 31 मार्च, 2020 को समाप्त तिमाही के लिए, ऐसे पंजीकृत व्यक्तियों के लिए अधिकृत हो जाएगी, जो उक्त मास/तिमाही के लिए देय तारीख तक प्ररूप जीएसटीआर—1 में

जावक प्रदायों के ब्यौरा देने में असफल रहे हैं, किन्तु उन्होंने 30 जून, 2020 या उससे पहले उक्त ब्यौरे प्ररूप जीएसटीआर-1 में दे दिए हैं।”।

आदेश द्वारा,
जगदीश चन्द्र शर्मा,
प्रधान सचिव (आबकारी एवं कराधान)।

[Authoritative English text of this Department Notification No.EXN-F(10)-4/2020 dated 23-06-2020 as required under clause (3) of Article 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

Notification No. 33/2020-State Tax

Shimla-2, the 23rd June, 2020

No. EXN-F(10)-4/2020.—In exercise of the powers conferred by Section 128 of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017), the Governor of Himachal Pradesh, on the recommendations of the Council, is pleased to make the following further amendment in the notification of the Government of Himachal Pradesh, No. 4/2018— State Tax, dated the 30th January, 2018, published in the Gazette of Himachal Pradesh *vide* number EXN-F(10)-5/2018, dated the 30th January, 2018, namely:—

In the said notification, after the third proviso, the following proviso shall be inserted, namely:—

“Provided also that the amount of late fee payable under section 47 of the said Act shall stand waived for the months of March, 2020, April, 2020 and May, 2020, and for the quarter ending 31st March, 2020, for the registered persons who fail to furnish the details of outward supplies for the said periods in **FORM GSTR-1** by the due date, but furnishes the said details in **FORM GSTR-1**, on or before the 30th day of June, 2020.”.

By order,
Jagdish Chander Sharma,
Principal Secretary (E&T).

आबकारी एवं कराधान विभाग

अधिसूचना सं० 34/2020—राज्य कर

शिमला—2, 23 जून, 2020

संख्या: ई.एक्स.एन.—एफ.(10)—4/2020.—हिमाचल प्रदेश माल और सेवा कर अधिनियम, 2017 (2017 का 10) (जिसे इसके पश्चात् इस अधिसूचना में उक्त अधिनियम कहा गया है) की धारा 148 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, राज्यपाल, हिमाचल प्रदेश, परिषद् की सिफारिशों पर, हिमाचल प्रदेश सरकार की अधिसूचना संख्या: 21/2019—राज्य कर, तारीख 30 मई, 2019, जिसे हिमाचल प्रदेश के राजपत्र में संख्या:

ई0एक्स0एन0-एफ(10)-4/2019 दिनांक 03 जून, 2019 को प्रकाशित किया गया था, में निम्नलिखित और संशोधन करते हैं, अर्थात्:-

उक्त अधिसूचना में, -

(i) दूसरे अनुच्छेद में निम्न परन्तुक अंतःस्थापित किया जाएगा, अर्थात् :-

“परंतु उक्त व्यक्ति 31 मार्च, 2020 को समाप्त होने वाली तिमाही के लिए हिमाचल प्रदेश और सेवा कर नियम, 2017 के तहत प्ररूप जीएसटी सीएमपी-08 में एक ब्यौरा, जिसमें स्व-आकलित कर के भुगतान का विवरण होगा, जुलाई 2020 के 7वें दिन तक प्रस्तुत करेंगे। ”;

(ii) तृतीय अनुच्छेद में निम्न परन्तुक अंतःस्थापित किया जाएगा, अर्थात् :-

“परंतु उक्त व्यक्ति 31 मार्च, 2020 को समाप्त होने वाले वित्तीय वर्ष की विवरणी हिमाचल प्रदेश माल और सेवा कर नियम, 2017 के प्ररूप जीएसटीआर-4 में जुलाई 2020 के 15वें दिन तक प्रस्तुत करेंगे। ”।

आदेश द्वारा,
जगदीश चन्द्र शर्मा,
प्रधान सचिव (आबकारी एवं कराधान)।

[Authoritative English text of this Department Notification No.EXN-F(10)-4/2020 dated 23-06-2020 as required under clause (3) of Article 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

Notification No. 34/2020-State Tax

Shimla-2, the 23rd June, 2020

No. EXN-F(10)-4/2020.—In exercise of the powers conferred by Section 148 of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017), the Governor of Himachal Pradesh, on the recommendations of the Council, is pleased to make the following further amendments in the notification of the Government of Himachal Pradesh, No. 21/2019- State Tax, dated the 30th May, 2019, published in the Gazette of Himachal Pradesh *vide* number EXN-F(10)-4/2019, dated the 03rd June, 2019, namely:-

In the said notification,—

(i) in the second paragraph, the following proviso shall be inserted, namely: -

“Provided that the said persons shall furnish a statement, containing the details of payment of self-assessed tax in **FORM GST CMP-08** of the Himachal Pradesh Goods and Services Tax Rules, 2017, for the quarter ending 31st March, 2020, till the 7th day of July, 2020.”;

(ii) in the third paragraph, the following proviso shall be inserted, namely: -

“Provided that the said persons shall furnish the return in **FORM GSTR-4** of the Himachal Pradesh Goods and Services Tax Rules, 2017, for the financial year ending 31st March, 2020, till the 15th day of July, 2020.”.

By order,
Jagdish Chander Sharma,
Principal Secretary (E&T).

आबकारी एवं कराधान विभाग

अधिसूचना सं० 35/2020—राज्य कर

शिमला—2, 23 जून, 2020

संख्या: ई.एक्स.एन.—एफ.(10)—4/2020.—हिमाचल प्रदेश माल और सेवा कर अधिनियम, 2017 (2017 का 10) (जिसे इसके पश्चात् इस अधिसूचना में उक्त अधिनियम कहा गया है) की धारा 168क के साथ पठित एकीकृत माल और सेवा कर अधिनियम, 2017 (2017 का 13) की धारा 20 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुये राज्यपाल, हिमाचल प्रदेश, परिषद् की सिफारिशों पर, भारत सहित दुनिया के कई देशों में महामारी कोविड—19 के प्रसार के मद्देनजर यह अधिसूचित करते हैं कि, —

- (i) जहां, किसी भी प्राधिकरण द्वारा या किसी भी व्यक्ति को पूरा करने या उसके अनुपालन के लिए किसी भी समय सीमा को, जो मार्च, 2020 के 20वें दिन से जून, 2020 के 29वें दिन तक की अवधि के दौरान आता है, उक्त अधिनियम के तहत निर्दिष्ट या निर्धारित या अधिसूचित किया गया है, और जहां ऐसी कार्यवाही को पूरी करना या उसका अनुपालन ऐसे समय के भीतर नहीं की गई है, तो, निम्न उद्देश्यों सहित के लिए, ऐसी कार्यवाही के पूरा करने की या अनुपालन के लिए समय सीमा जून, 2020 के 30वें दिन तक बढ़ा दी जाएगी—
 - (क) उपर्युक्त अधिनियमों के प्रावधानों के अधीन किसी भी प्राधिकरण, आयोग या न्यायाधिकरण द्वारा, किसी कार्यवाही को पूरी करना, किसी भी आदेश पारित करने, किसी नोटिस को जारी करना, सूचना, अधिसूचना, संस्वीकृति या अनुमोदन या इस तरह की अन्य कार्यवाही, जो भी नाम से हो; या
 - (ख) उपर्युक्त अधिनियमों के प्रावधानों के तहत, कोई अपील दाखिल करना, कोई भी रिपोर्ट, दस्तावेज, विवरणी, ब्यान या ऐसे अन्य रिकॉर्ड को प्रस्तुत करना, जो भी नाम से पुकारा जाता है;
- लेकिन, समय का ऐसा विस्तार उक्त अधिनियम के निम्न प्रावधानों के अनुपालन के लिए लागू नहीं होगा, जैसा कि नीचे वर्णित है—

- (क) अध्याय IV;
 - (ख) धारा (10) की उप-धारा (3), धारा 25, 27, 31, 37, 47, 50, 69, 90, 122, 129;
 - (ग) धारा 39, परंतु, उप-धारा (3), (4) और (5) को छोड़कर;
 - (घ) धारा 68, जहां तक ई—वे बिल का संबंध है; तथा
 - (ङ) ऊपर वर्णित अध्याय और धारा के तहत बनाए गए नियम;
- (ii) जहां हिमाचल प्रदेश माल एवं सेवा कर नियम, 2017 के नियम 138 के अधीन ई—वे बिल सृजित किया गया है और जिसकी वैधता की अवधि, मार्च, 2020 के 20वें दिन से अप्रैल, 2020 के 15वें दिन के दौरान समाप्त हो गई है, ऐसे ई—वे बिल की वैधता अवधि को अप्रैल, 2020 के 30वें दिन तक बढ़ा दिया गया माना जाएगा।

2. इस अधिसूचना को मार्च, 2020 के 20वें दिन से लागू माना जाएगा।

आदेश द्वारा,
जगदीश चन्द्र शर्मा,
प्रधान सचिव (आबकारी एवं कराधान)।

[Authoritative English text of this Department Notification No.EXN-F(10)-4/2020 dated 23-06-2020 as required under clause (3) of Article 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

Notification No. 35/2020-State Tax

Shimla-2, the 23rd June, 2020

No. EXN-F(10)-4/2020.—In exercise of the powers conferred by Section 168A of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017) (hereafter in this notification referred to as the said Act), read with Section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), in view of the spread of pandemic COVID-19 across many countries of the world including India, the Governor of Himachal Pradesh, on the recommendations of the Council, is pleased to notify, as under,—

- (i) where, any time limit for completion or compliance of any action, by any authority or by any person, has been specified in, or prescribed or notified under the said Act, which falls during the period from the 20th day of March, 2020 to the 29th day of June, 2020, and where completion or compliance of such action has not been made within such time, then, the time limit for completion or compliance of such action, shall be extended upto the 30th day of June, 2020, including for the purposes of—
 - (a) completion of any proceeding or passing of any order or issuance of any notice, intimation, notification, sanction or approval or such other action, by whatever name called, by any authority, commission or tribunal, by whatever name called, under the provisions of the Acts stated above; or
 - (b) filing of any appeal, reply or application or furnishing of any report, document, return, statement or such other record, by whatever name called, under the provisions of the Acts stated above;

but, such extension of time shall not be applicable for the compliances of the provisions of the said Act, as mentioned below—

- (a) Chapter IV;
 - (b) sub-section (3) of section 10, sections 25, 27, 31, 37, 47, 50, 69, 90, 122, 129;
 - (c) section 39, except sub-section (3), (4) and (5);
 - (d) section 68, in so far as e-way bill is concerned; and
 - (e) rules made under the provisions specified at clause (a) to (d) above;
- (ii) where an e-way bill has been generated under rule 138 of the Himachal Pradesh Goods and Services Tax Rules, 2017 and its period of validity expires during the period 20th

day of March, 2020 to 15th day of April, 2020, the validity period of such e-way bill shall be deemed to have been extended till the 30th day of April, 2020.

2. This notification shall come into force with effect from the 20th day of March, 2020.

By order,
Jagdish Chander Sharma.
Principal Secretary (E&T).

नाम परिवर्तन

मैं, तारा खाची नेगी पत्नी श्री दीपक नेगी, निवासी पायलोस नेगी निचार आवास, नजदीक एचएफआरआई कार्यालय, गांव सरधीन लोअर पंथाघाटी, तहसील व जिला शिमला (हि0प्र0), घोषणा करती हूं कि मैंने श्री दीपक नेगी के साथ विवाह पश्चात् अपना नाम सभी तथ्यों एवं उद्देश्यों हेतु तारा खाची से बदलकर तारा खाची नेगी रख लिया है।

तारा खाची नेगी,
पत्नी श्री दीपक नेगी, निवासी पायलोस नेगी निचार आवास,
नजदीक एचएफआरआई कार्यालय, गांव सरधीन लोअर पंथाघाटी,
तहसील व जिला शिमला (हि0प्र0)।

“परन्तु यह भी कि पूर्ववर्ती वित्तीय वर्ष में कुल आवर्त पांच करोड़ रुपये से अधिक का होने वाले करदाताओं के लिए, मई, 2020 के मास के लिए विवरणी उक्त नियमों के प्ररूप **जीएसटीआर-3ख** में सामान्य पोर्टल के माध्यम से इलेक्ट्रॉनिक रूप में, 27 जून, 2020 को या उसके पूर्व प्रस्तुत की जाएगी:

परन्तु यह भी कि पूर्ववर्ती वर्ष में कुल आवर्त पांच करोड़ रुपये तक का होने वाले करदाताओं के लिए मई, 2020 के मास के लिए विवरणी उक्त नियमों के प्ररूप **जीएसटीआर-3ख** में सामान्य पोर्टल के माध्यम से इलेक्ट्रॉनिक रूप में 14 जुलाई, 2020 को या उसके पूर्व प्रस्तुत की जाएगी।”।

आदेश द्वारा,
जगदीश चन्द्र शर्मा,
प्रधान सचिव (आबकारी एवं कराधान)।

टिप्पण: मूल अधिसूचना सं. 29/2020—राज्य कर, तारीख 23 जून, 2020 को हिमाचल प्रदेश के राजपत्र में सं0 ई0एक्स0एन0—एफ0(10)—4/2020 तारीख 24 जून, 2020 के तहत प्रकाशित की गई थी।

[Authoritative English text of this Department Notification No.EXN-F(10)-4/2020 dated 14/07/2020 as required under clause (3) of article 348 of the Constitution of India]

EXCISE AND TAXATION DEPARTMENT

Notification No. 36 /2020-State Tax

Shimla-2, the 14th July, 2020

No.EXN-F(10)-4/2020.—In exercise of the powers conferred by section 168 of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017), read with sub-rule (5) of rule 61 of the Himachal Pradesh Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as the said Rules), the Commissioner, on the recommendations of the Council, hereby makes the following amendments in the notification of the Government of Himachal Pradesh, No. 29/2020 – State Tax, dated the 23rd June, 2020, published in the Gazette of Himachal Pradesh *vide* number EXN-F(10)-4/2020 dated the 24th June, 2020. In the said notification, in the first paragraph, the following provisos shall be inserted, namely: –

“Provided that, for taxpayers having an aggregate turnover of more than rupees 5 crore in the previous financial year, the return in **FORM GSTR-3B** of the said rules for the month of May, 2020 shall be furnished electronically through the common portal, on or before the 27th June, 2020:

Provided further that, for taxpayers having an aggregate turnover of upto rupees five crore in the previous financial year, the return in **FORM GSTR-3B** of the said rules for the month of May, 2020 shall be furnished electronically through the common portal, on or before the 14th day of July, 2020.”.

By order,
JAGDISH CHANDER SHARMA,
Principal Secretary (E&T).

Note: The principal notification number 29/2020 – State Tax, dated 23rd June, 2020, published in the Gazette of Himachal Pradesh *vide* number EXN-F(10)-4/2020 dated 24th June, 2020.

The notification is issued as per the directions of the Registrar General and Census Commissioner of India, Ministry of Home Affairs, Government of India, New Delhi.

By order,
Sd/-
Secretary (GAD).

आबकारी एवं कराधान विभाग

अधिसूचना सं० 37 / 2020—राज्य कर

शिमला—2, 01 मई, 2020

संख्या ई.एक्स.एन.—एफ.(10)—3 / 2020.—हिमाचल प्रदेश के राज्यपाल, हिमाचल प्रदेश माल और सेवा कर अधिनियम, 2017 (2017 का 10) की धारा 164 के साथ पठित हिमाचल प्रदेश माल और सेवा कर (चतुर्थ संशोधन) नियम, 2019 (जिसे इसके पश्चात् नियम कहा गया है), के नियम 9 के खंड (ग) और नियम 25 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, जो अधिसूचना संख्यांक 31 / 2019—राज्य कर, तारीख 17 जुलाई, 2019 द्वारा बनाया गया था और हिमाचल प्रदेश के राजपत्र (ई—गज़ट) में संख्या ई.एक्स.एन.—एफ.(10)—15 / 2019 के तहत 25 जुलाई, 2019 को प्रकाशित किए गए थे, 21 अप्रैल, 2020 को उस तारीख के रूप में जिसको नियम के उक्त उपबंध प्रवृत्त होंगे, नियत करते हैं।

आदेश द्वारा,

संजय कुंडू
प्रधान सचिव (आबकारी एवं कराधान)।

[Authoritative English text of this Department Notification No. EXN-F(10)-3/2020 dated 01-05-2020 as required under clause (3) of Article 348 of the Constitution of India]

EXCISE AND TAXATION DEPARTMENT

Notification No. 37/2020-State Tax

Shimla-2 the 1st May, 2020

No. EXN-F(10)-3/2020.—In exercise of the powers conferred by Section 164 of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017) read with clause(c) of rule 9 of rule 25 of the Himachal Pradesh Goods and Services Tax (Fourth Amendment) Rules, 2019 (hereinafter referred to as the rules), made vide notification No. 31/2019-State Tax, dated the 17th July, 2019, published in the Gazette of Himachal Pradesh vide number EXN-F(10)-15/2019, dated the 25th July, 2019, the Governor of Himachal Pradesh, is pleased to appoint the 21st day of April, 2020, as the date from which the said provisions of the rules, shall come into force.

By order,
SANJAY KUNDU
Principal Secretary (E&T).

किसी भी संदर्भ में उक्त विवरणी को रजिस्ट्रीकृत मोबाइल का प्रयोग करके लघु संदेश सेवा के माध्यम से भरे जाने की बात भी शामिल होगी और उक्त रिटर्न का सत्यापन उसके रजिस्ट्रीकृत मोबाइल नंबर आधारित 'वन टाइम पासवर्ड' की सुविधा के आधार पर किया जाएगा।

स्पष्टीकरण.—इस नियम के प्रयोजन के लिए, 'शून्य' विवरणी का मतलब धारा 39 के अधीन किसी कर अवधि से संबंधित कोई ऐसी विवरणी है जिसमें प्ररूप जीएसटीआर-3ख की सभी सारणी में शून्य दर्शाया गया हो या उसमें कोई प्रवृष्टि न हो।"।

आदेश द्वारा,
हस्ताक्षरित/—
(जगदीश चन्द्र शर्मा)
प्रधान सचिव (आबकारी एवं कराधान)।

टिप्पण.—मूल अधिसूचना सं० 3/2017—राज्य कर तारीख 27 जून, 2017 जिसे हिमाचल प्रदेश के राजपत्र में संख्या: ई.एक्स.एन.—एफ.(10)—13/2017 तारीख 29 जून, 2017 के तहत प्रकाशित किया गया था और अंतिम बार अधिसूचना सं०: 30/2020—राज्य कर तारीख 14 जुलाई, 2020 जिसे हिमाचल प्रदेश के राजपत्र में संख्या: ई.एक्स.एन.—एफ.(10)—4/2020 के तहत तारीख 16 जुलाई, 2020 को प्रकाशित किया गया था, द्वारा संशोधित किया गया।

[Authoritative English text of this Department Notification No.EXN-F(10)-4/2020 dated 26/09/2020 as required under clause (3) of article 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION No. 38/2020-STATE TAX

Shimla-2, the 26th September, 2020

No. EXN-F(10)-4/2020.—In exercise of the powers conferred by section 164 of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017), the Governor, Himachal Pradesh, on the recommendations of the Council, hereby makes the following rules further to amend the Himachal Pradesh Goods and Services Tax Rules, 2017, namely:—

1. (1) These rules may be called the Himachal Pradesh Goods and Services Tax (Fifth Amendment) Rules, 2020.

(2) Save as otherwise provided, they shall come into force on the date of their publication in the Official Gazette.

2. In the Himachal Pradesh Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), with effect from the 21st April, 2020, in rule 26 in sub-rule (1), after the proviso, following proviso shall be inserted, namely:—

“Provided further that a registered person registered under the provisions of the Companies Act, 2013(18 of 2013) shall, during the period from the 21st day of April, 2020 to the 30th day of June, 2020, also be allowed to furnish the return under section 39 in **FORM GSTR-3B** verified through electronic verification code (EVC).”.

3. In the said rules, after rule 67, with effect from a date to be notified later, the following rule shall be inserted, namely:—

“67A. Manner of furnishing of return by short messaging service facility.—Notwithstanding anything contained in this Chapter, for a registered person who is required to furnish a Nil return under section 39 in **FORM GSTR-3B** for a tax period, any reference to electronic furnishing shall include furnishing of the said return through a short messaging service using the registered mobile number and the said return shall be verified by a registered mobile number based One Time Password facility.

Explanation.—For the purpose of this rule, a Nil return shall mean a return under section 39 for a tax period that has nil or no entry in all the Tables in **FORM GSTR-3B**.”.

By order,

JAGDISH CHANDER SHARMA,
Principal Secretary (E&T)

Note.—The principal Notification No. 3/2017-State Tax, dated the 27th June, 2017, was published in the Gazette of Himachal Pradesh, Notification No. EXN-F(10)-13/2017 dated 29 June 2017 and last amended *vide* notification No. 30/2020 - State Tax, dated the 14th July, 2020, published in Gazette of Himachal Pradesh *vide* number EXN-F(10)-4/2020 dated the 16th July, 2020.

आबकारी एवं कराधान विभाग

अधिसूचना सं० 39/2020—राज्य कर

शिमला-2, 14 जुलाई, 2020

संख्या:ई.एक्स.एन.-एफ.(10)-4/2020.—हिमाचल प्रदेश माल और सेवा कर अधिनियम, 2017 (2017 का 10) की धारा 148 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, राज्यपाल, हिमाचल प्रदेश, परिषद् की सिफारिशों पर, इसके द्वारा अधिसूचना में निम्नलिखित संशोधन करते हैं, अर्थात् :-

उक्त अधिसूचना में—

(i) प्रथम पैरा में, निम्नलिखित परन्तुक अंतःस्थापित किया जाएगा, अर्थात्:—

“परंतु व्यक्तियों के ऐसे वर्ग में वे निगमित ऋणी नहीं आयेंगे जिन्होंने आईआरपी/आरपी की नियुक्ति के पहले तक की सभी कर अवधियों के लिए उक्त अधिनियम की धारा 37 के अधीन विवरण और धारा 39 के अधीन विवरणी भर दिया है।”;

(ii) पैरा 2 के स्थान पर, तारीख 21 मार्च, 2020 से प्रभावी अवधियों के लिए, निम्नलिखित पैरा रखा जाएगा, अर्थात्:—

“2. रजिस्ट्रीकरण.—ऐसे व्यक्तियों के उक्त वर्ग को, आईआरपी/आरपी तारीख की नियुक्ति की तारीख से प्रभावी निगमित ऋणी के सुभिन्न व्यक्ति के रूप में माना जाएगा और प्रत्येक राज्यों और संघ राज्य क्षेत्रों में जहां वह निगमित ऋणी पूर्व में रजिस्टर्ड था, आईआरपी/आरपी की नियुक्ति के तीस दिन के भीतर या 30 जून, 2020 तक, जो भी पश्चात् का हो, नया रजिस्ट्रीकरण (जिसे इसमें इसके पश्चात् नया रजिस्ट्रीकरण कहा गया है) कराने के लिए उत्तरदायी होगा।”।

आदेश द्वारा,
जगदीश चन्द्र शर्मा,
प्रधान सचिव (आबकारी एवं कराधान)।

[Authoritative English text of this Department Notification No.EXN-F(10)-4/2020 dated 14/07/2020 as required under clause (3) of article 348 of the Constitution of India]

EXCISE AND TAXATION DEPARTMENT

Notification No. 39/2020-State Tax

Shimla-2, the 14th July, 2020

No.EXN-F(10)-4/2020.—In exercise of the powers conferred by section 148 of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017), the Governor, on the recommendations of the Council, hereby makes the following amendments in the notification of the Government of Himachal Pradesh, No.11/2020- State Tax, dated the 23rd June, 2020 published in the Gazette of Himachal Pradesh vide number EXN-F(10)-4/2020 dated 24th June, 2020 namely:-

In the said notification:-

(i) in the first paragraph, the following proviso shall be inserted, namely: -

“Provided that the said class of persons shall not include those corporate debtors who have furnished the statements under section 37 and the returns under section 39 of the said Act for all the tax periods prior to the appointment of IRP/RP.”;

- (ii) for the paragraph 2, with effect from the 21 March, 2020, the following paragraph shall be substituted, namely: -

“2. Registration.—The said class of persons shall, with effect from the date of appointment of IRP / RP, be treated as a distinct person of the corporate debtor, and shall be liable to take a new registration (hereinafter referred to as the new registration) in each of the States or Union territories where the corporate debtor was registered earlier, within thirty days of the appointment of the IRP/RP or by 30th June, 2020, whichever is later.”

By order,

JAGDISH CHANDER SHARMA,
Principal Secretary (E&T).

आबकारी एवं कराधान विभाग

अधिसूचना सं० 40/2020—राज्य कर

शिमला—2, 14 जुलाई, 2020

संख्या: ई.एक्स.एन.—एफ.(10)—4/2020.—हिमाचल प्रदेश माल और सेवा कर अधिनियम, 2017 (2017 का 10) (जिसे इसके पश्चात् इस अधिसूचना में उक्त अधिनियम कहा गया है) की धारा 168क के साथ पठित एकीकृत माल और सेवा कर अधिनियम, 2017 (2017 का 13) की धारा 20 और संघ राज्य क्षेत्र माल और सेवा कर अधिनियम, 2017 (2017 का 14) की धारा 21 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, राज्यपाल, हिमाचल प्रदेश, परिषद् की सिफारिशों पर, हिमाचल प्रदेश सरकार की अधिसूचना सं० 35/2020—राज्य कर तारीख 23 जून, 2020 जिसे हिमाचल प्रदेश के राजपत्र में संख्या: ई.एक्स.एन.—एफ.(10)—4/2020 के तहत तारीख 24 जून, 2020 को प्रकाशित किया गया था, में निम्नलिखित संशोधन करते हैं, अर्थात्:—

उक्त अधिसूचना के पहले, प्रथम पैरा में, खंड (ii) में, निम्नलिखित परन्तुक को अंतःस्थापित किया जाएगा, अर्थात् :—

“परंतु जहां हिमाचल प्रदेश माल एवं सेवा कर नियम, 2017 के नियम 138 के अधीन, मार्च, 2020 के 24वें दिन तक या उसके पूर्व, ई—वे बिल सृजित किया गया है और जिसकी वैधता की अवधि, मार्च, 2020 के 20वें दिन से अप्रैल, 2020 के 15वें दिन के दौरान समाप्त हो गई है, ऐसे ई—वे बिल की वैधता अवधि को मई, 2020 के 31वें दिन तक बढ़ा दिया गया माना जाएगा।”।

आदेश द्वारा,
जगदीश चन्द्र शर्मा,
प्रधान सचिव (आबकारी एवं कराधान)।

टिप्पणः—मूल अधिसूचना सं० 35/2019—राज्य कर तारीख 23 जून, 2020 जिसे हिमाचल प्रदेश के राजपत्र में संख्या: ई.एक्स.एन.—एफ.(10)—4/2020 के तहत तारीख 24 जून, 2020 को प्रकाशित किया गया था।

[Authoritative English text of this Department Notification No. EXN-F(10)-4/2020 dated 14/07/2020 as required under clause (3) of article 348 of the Constitution of India]

EXCISE AND TAXATION DEPARTMENT

Notification No. 40/2020-State Tax

Shimla-2, the 14th July, 2020

No. EXN-F(10)-4/2020.—In exercise of the powers conferred by section 168A of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017) (hereafter in this notification referred to as the said Act), read with section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), and section 21 of Union Territory Goods and Services Tax Act, 2017 (14 of 2017), the Governor, on the recommendations of the Council, hereby makes the following amendment in the notification of the Government of Himachal Pradesh No. 35/2020-State Tax, dated the 23rd June, 2020 published in the Gazette of Himachal Pradesh, *vide* number EXN-F(10)-4/2020 dated 24th June, 2020.

In the said notification, in the first paragraph, in clause (ii), the following proviso shall be inserted, namely: -

“Provided that where an e-way bill has been generated under rule 138 of the Himachal Pradesh Goods and Services Tax Rules, 2017 on or before the 24th day of March, 2020 and its period of validity expires during the period 20th day of March, 2020 to the 15th day of April, 2020, the validity period of such e-way bill shall be deemed to have been extended till the 31st day of May, 2020.”.

By order,

JAGDISH CHANDER SHARMA,
Principal Secretary (E&T).

Note:—The principal Notification No. 35/2020-State Tax dated 23rd June, 2020 was published in the Gazette of Himachal Pradesh, *vide* Notification No. EXN-F(10)-4/2020 dated 24th June, 2020.

आबकारी एवं कराधान विभाग

अधिसूचना सं० 41/2020—राज्य कर

शिमला-2, 14 जुलाई, 2020

संख्या: ई.एक्स.एन.—एफ.(10)—4/2020.—आयुक्त, हिमाचल प्रदेश माल और सेवा कर अधिनियम, 2017 (2017 का 10) (जिसे इस अधिसूचना में इसके पश्चात् उक्त अधिनियम कहा गया है) की धारा 44 की उपधारा (1) के साथ पठित हिमाचल प्रदेश माल और सेवा कर नियम (जिसे इस अधिसूचना में इसके पश्चात् उक्त नियम कहा गया है) के नियम 80 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, हिमाचल प्रदेश सरकार की अधिसूचना संख्या: 15/2020—राज्य कर तारीख 23 जून, 2020 जिसे हिमाचल प्रदेश के राजपत्र में संख्या: ई. एक्स.एन.—एफ (10)—4/2020 के तहत तारीख 24 जून, 2020 को प्रकाशित किया गया था, उन बातों के सिवाय अधिक्रान्त करते हुए, जिन्हें ऐसे अधिक्रमण से पूर्व किया गया है या करने का लोप किया गया है, परिषद् की सिफारिशों पर, वित्तीय वर्ष 2018—2019 के लिए उक्त अधिनियम की धारा 44 के साथ पठित उक्त

नियमों के नियम 80 के अधीन विनिर्दिष्ट वार्षिक विवरणी को सामान्य पोर्टल के माध्यम से इलेक्ट्रॉनिक रूप से प्रस्तुत करने की समय सीमा को 30 सितम्बर, 2020 तक बढ़ाते हैं।

आदेश द्वारा,
जगदीश चन्द्र शर्मा,
प्रधान सचिव (आबकारी एवं कराधान)।

[Authoritative English text of this Department Notification No.EXN-F(10)-4/2020 dated 14/07/2020 as required under clause (3) of article 348 of the Constitution of India]

EXCISE AND TAXATION DEPARTMENT

Notification No. 41/2020-State Tax

Shimla-2, the 14th July, 2020

No. EXN-F(10)-4/2020.—In exercise of the powers conferred by sub-section (1) of section 44 of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017) (hereafter in this notification referred to as the said Act), read with rule 80 of the Himachal Pradesh Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as the said rules), and in supersession of notification No. 15/2020—State Tax, dated 23rd June, 2020, published in the Gazette of Himachal Pradesh *vide* number EXN-F(10)-4/2020, dated 24th June, 2020 except as respects things done or omitted to be done before such supersession, the Commissioner, on the recommendations of the Council, hereby extends the time limit for furnishing of the annual return specified under section 44 of the said Act read with rule 80 of the said rules, electronically through the common portal, for the financial year 2018-2019 till the 30th September, 2020.

By order,

JAGDISH CHANDER SHARMA,
Principal Secretary (E&T).

ब अदालत कार्यकारी दण्डाधिकारी देहरा, तहसील देहरा, जिला कांगड़ा (हि0प्र0)

ब मुकद्दमा :

श्रीमती निशा देवी पुत्री श्री रोशन लाल, गांव व डाकघर मानगढ़, तहसील देहरा, जिला कांगड़ा (हि0 प्र0)।

बनाम

समस्त आम जनता

प्रार्थना—पत्र जेर धारा 13(3) विवाह/जन्म तिथि एवं मृत्यु अधिनियम, 1966.

नोटिस बनाम आम जनता।

श्रीमती निशा देवी पुत्री श्री रोशन लाल, गांव व डाकघर मानगढ़, तहसील देहरा, जिला कांगड़ा (हि0 प्र0) ने इस अदालत में दरखास्त दी है कि उसके भाई श्री अजय कुमार पुत्र रोशन लाल, गांव व

Note.—The principal notification No. 35/2020-State Tax, dated the 23rd June, 2020 was published in the Gazette of Himachal Pradesh *vide* number EXN-F(10)-4/2020, dated the 24th June, 2020.

आबकारी एवं कराधान विभाग

अधिसूचना संख्या 43 / 2020—राज्य कर

शिमला—2, 18 नवंबर, 2020

सं० ई०एक्स०एन०-एफ(10)-4 / 2020-वाल-I.—हिमाचल प्रदेश माल और सेवा कर (संशोधन) अधिनियम, 2020 (2020 का 12) (जिसे इसमें इसके पश्चात् इस अधिसूचना में उक्त अधिनियम कहा गया है), की धारा 1 की उपधारा (2), द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, राज्यपाल, हिमाचल प्रदेश, 18 मई, 2020 को उस तारीख के रूप में, जिससे उक्त अधिनियम की धारा 12 के उपबंध प्रवृत्त होंगे, नियत करते हैं।

आदेश द्वारा,

सचिव (आबकारी एवं कराधान)
हिमाचल प्रदेश सरकार, शिमला—2.

[Authoritative English text of this Department Notification No. EXN-F(10)-4/2020-Vol-I, dated 18-11-2020 as required under clause (3) of article 348 of the Constitution of India]

EXCISE AND TAXATION DEPARTMENT

Notification No. 43/2020-State Tax

Shimla-2, the 18th November, 2020

No. EXN-F(10)-4/2020-Vol-I.—In exercise of the powers conferred by sub-section (2) of section 1 of the Himachal Pradesh Goods and Services Tax (Amendment) Act, 2020 (12 of 2020) (hereafter in this notification referred to as the said Act), the Governor of Himachal Pradesh is pleased to appoint the 18th day of May, 2020, as the date on which the provisions of clause 12 of the said Act, shall come into force.

By order,

Sd/-
Secretary (E&T).

कर (पांचवां संशोधन) नियम, 2020 (जिसे इसके पश्चात् नियम कहा गया है), के नियम 3 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, जो अधिसूचना संख्यांक 38/2020—राज्य कर दिनांक 26-09-2020, जो हिमाचल प्रदेश के राजपत्र में सं० ई० एक्स० एन०-एफ 10-4/2020 दिनांक 26 सितंबर, 2020 द्वारा प्रकाशित की गई थी, 8 जून 2020 को उस तारीख के रूप में जिसको नियम के उक्त उपबंध प्रवृत्त होंगे, नियत करते हैं।

आदेश द्वारा,
हस्ताक्षरित/—
(जगदीश चन्द्र शर्मा),
प्रधान सचिव (आबकारी एवं कराधान)।

[Authoritative English text of this Department Notification No. EXN-F(10)-4/2020-Vol-I dated 08-10-2020 as required under clause (3) of Article 348 of the Constitution of India]

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION No. 44/2020-State Tax

Shimla, 8th October, 2020

No. EXN-F(10)-4/2020-Vol-I.—In exercise of the powers conferred by section 164 of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017) read with rule 3 of the Himachal Pradesh Goods and Services Tax (fifth Amendment) Rules, 2020 (hereinafter referred to as the rules), made *vide* notification No. 38/2020-State Tax, dated the 26th September, 2020, published in the Gazette of Himachal Pradesh, *vide* number EXN-F(10)-4/2020, dated the 26th September 2020, the Governor of Himachal Pradesh is pleased to appoint the 8th day of June, 2020, as the date from which the said provisions of the rules, shall come into force.

By order,
Sd/-
(JAGDISH CHANDER SHARMA),
Principal Secretary (E&T).

आबकारी एवं कराधान विभाग

अधिसूचना संख्या: 48/2020— राज्य कर

शिमला-2, 8 अक्टूबर, 2020

सं० ई.एक्स.एन.-एफ.(10)-14/2020-वाल-1.—हिमाचल प्रदेश माल और सेवा कर अधिनियम, 2017 (2017 का 10) की धारा 164 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, राज्यपाल, हिमाचल सरकार परिषद की सिफारिशों पर, हिमाचल प्रदेश माल और सेवा कर नियम, 2017 का और संशोधन करने के लिए निम्नलिखित नियम, 2020 बनाते हैं, अर्थात्:—

1. (1) इन नियमों का संक्षिप्त नाम हिमाचल प्रदेश माल और सेवा कर (छठा संशोधन) नियम, 2020 है।

[Authoritative English text of this Department Notification No.EXN-F(10)-15/2020 dated 12-11-2020 as required under clause (3) of Article 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION No. 46/2020-State Tax

Shimla-2, the 12th November, 2020

No. EXN-F(10)-15/2020.—In exercise of the powers conferred by section 168A of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017) (hereafter in this notification referred to as the said Act), read with section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), in view of the spread of pandemic COVID-19 across many countries of the world including India, the Governor, Himachal Pradesh, on the recommendations of the Council, hereby notifies that in cases where a notice has been issued for rejection of refund claim, in full or in part and where the time limit for issuance of order in terms of the provisions of sub-section (5), read with sub-section (7) of section 54 of the said Act falls during the period from the 20th day of March, 2020 to the 29th day of June, 2020, in such cases the time limit for issuance of the said order shall be extended to fifteen days after the receipt of reply to the notice from the registered person or the 30th day of June, 2020, whichever is later.

2. This notification shall come into force with effect from the 20th day of March, 2020.

By order,

Sd/-

Secretary (E&T).

आबकारी एवं कराधान विभाग

अधिसूचना संख्या 47/2020—राज्य कर

शिमला-2, 12 नवम्बर, 2020

सं० ई०एक्स०एन०-एफ(10)-15/2020.—हिमाचल प्रदेश के राज्यपाल, हिमाचल प्रदेश माल और सेवा कर अधिनियम, 2017 (2017 का 10) (जिसे इसमें इसके पश्चात् इस अधिसूचना में उक्त अधिनियम कहा गया है), की धारा 168-क और संघ राज्यक्षेत्र माल और सेवा कर अधिनियम, 2017 (2017 का 13) की धारा 20 के साथ पठित, द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, राज्यपाल, हिमाचल प्रदेश, परिषद् की सिफारिशों पर, इस विभाग की अधिसूचना संख्या 35/2020—राज्य कर दिनांक 23 जून 2020 जोकि हिमाचल प्रदेश के राजपत्र में संख्या ई०एक्स०एन०-एफ(10)-4/2020 दिनांक 24 जून 2020 द्वारा प्रकाशित हुई, में निम्नलिखित और संशोधन करते हैं, अर्थात् :—

उक्त अधिसूचना के पहले पैरा के खंड (पप) में, परंतुक के स्थान पर निम्नलिखित परंतुक रखा जाएगा, अर्थात्:—

“परन्तु जहां हिमाचल प्रदेश माल और सेवा कर नियम, 2017 के नियम 138 के अधीन 24 मार्च, 2020 को या पूर्व ई-वे बिल सृजित किया गया है और जिसकी वैधता 20 मार्च, 2020 को या उसके पश्चात् समाप्त हो गई है, ऐसे ई-वे बिल की वैधता अवधि को 30 जून, 2020 तक बढ़ा दिया गया समझा जाएगा।”

2. यह अधिसूचना 31 मई, 2020 से प्रवृत्त होगी।

आदेश द्वारा,

हस्ताक्षरित/—

सचिव,

(आबकारी एवं कराधान)।

टिप्पणी.— मूल अधिसूचना संख्या 35/2020— राज्य कर, तारीख 23 जून, 2020 जो कि हिमाचल प्रदेश के राजपत्र में संख्या ई0एक्स0एन0—एफ(10)—4/2020 दिनांक 24 जून 2020 द्वारा प्रकाशित की गई थी और अधिसूचना संख्या 40/2020—राज्य कर दिनांक 14 जुलाई, 2020 जोकि राजपत्र, संख्या ई0एक्स0एन0—एफ(10)—4/2020 दिनांक 14 जुलाई, 2020 द्वारा प्रकाशित की गई थी, द्वारा अंतिम संशोधन किया गया था।

[Authoritative English text of this Department Notification No.EXN-F(10)-15/2020 dated 12-11-2020 as required under clause (3) of Article 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION No. 47/2020-State Tax

Shimla-2, the 12th November, 2020

No. EXN-F(10)-15/2020.—In exercise of the powers conferred by section 168A of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017) (hereafter in this notification referred to as the said Act), read with section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Governor, Himachal Pradesh on the recommendations of the Council, hereby makes the following further amendment in the notification of the Government of Himachal Pradesh, No. 35/2020-State Tax, dated the 23rd day of June, 2020, published in the Gazette of Himachal Pradesh *vide* number EXN-F(10)-4/2020 dated the 24th day of June, 2020, namely:—

In the said notification, in the first paragraph, in clause (ii), for the proviso, the following proviso shall be substituted, namely:—

“Provided that where an e-way bill has been generated under rule 138 of the Himachal Pradesh Goods and Services Tax Rules, 2017 on or before the 24th day of March, 2020 and whose validity has expired on or after the 20th March, 2020, the validity period of such e-way bill shall be deemed to have been extended till the 30th day of June, 2020.”.

2. This notification shall come into force with effect from the 31st day of May, 2020.

By order,

Sd/-

Secretary (E&T).

Note:— The principal notification No. 35/2020-State Tax, dated the 23rd June, 2020 was published in the Gazette of Himachal Pradesh *vide* number EXN-F(10)-4/2020 dated the 24th June, 2020 and was last amended by notification No. 40/2020-State Tax, dated the 14th July, 2020, published in the Gazette *vide* number EXN-F(10)-4/2020, dated the 14th July, 2020.

आबकारी एवं कराधान विभाग

अधिसूचना संख्या 49/2020—राज्य कर

शिमला—2, 12 नवम्बर, 2020

सं० ई०एक्स०एन०—एफ(10)—15/2020.—हिमाचल प्रदेश माल और सेवा कर (संशोधन) अधिनियम, 2020 (2020 का 12) (जिसे इसमें इसके पश्चात् इस अधिसूचना में उक्त अधिनियम कहा गया है), की धारा 1 की उपधारा (2), द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, राज्यपाल, हिमाचल प्रदेश, 30 जून, 2020 को उस तारीख के रूप में, जिससे उक्त अधिनियम की धारा 13 के उपबंध प्रवृत्त होंगे, नियत करते हैं।

आदेश द्वारा,

हस्ताक्षरित /—
सचिव,
(आबकारी एवं कराधान)।

[Authoritative English text of this Department Notification No. EXN-F(10)-15/2020 dated 12-11-2020 as required under clause (3) of Article 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION No. 49/2020-State Tax

Shimla-2, the 12th November, 2020

No. EXN-F(10)-15/2020 .—In exercise of the powers conferred by sub-section (2) of section 1 of the Himachal Pradesh Goods and Services Tax (Amendment) Act, 2020 (12 of 2020) (hereafter in this notification referred to as the said Act), the Governor of Himachal Pradesh is please to appoint the 30th day of June, 2020, as the date on which the provisions of section 13 of the said Act, shall come into force.

By order,
Sd/-
Secretary (E&T).

2. हिमाचल प्रदेश माल और सेवा कर नियम, 2017 (जिसे इसके पश्चात् उक्त नियम कहा गया है) के नियम 26 के उपनियम (1) में, दूसरे परन्तुक के स्थान पर निम्नलिखित परन्तुकों को प्रतिस्थापित किया जाएगा, अर्थात्:-

“परन्तु यह और कि किसी भी रजिस्ट्रीकृत व्यक्ति को, जो कि कम्पनी अधिनियम, 2013 (2013 का 18) के उपबंधों के अधीन रजिस्ट्रीकृत हो, को 21 अप्रैल 2020 से 30 सितंबर, 2020 तक की अवधि के दौरान, धारा 39 के तहत प्ररूप जीएसटीआर-3ख में प्रस्तुत की जाने वाली विवरणी को इलेक्ट्रानिक सत्यापन कोड (ईवीसी) के माध्यम से सत्यापित करने की भी अनुमति है:-

“परन्तु यह भी कि किसी भी रजिस्ट्रीकृत व्यक्ति को, जो कि कम्पनी अनिनियम, 2013 (2013 का 18) के उपबंधों के अधीन रजिस्ट्रीकृत हो, को 27 मई, 2020 से 30 सितंबर, 2020 तक की अवधि के दौरान, धारा 37 के तहत प्ररूप जीएसटीआर-1 में प्रस्तुत किए जाने वाले जावक प्रदायों के ब्योरे को इलेक्ट्रानिक सत्यापन कोड (ईवीसी) के माध्यम से सत्यापित करने की भी अनुमति है।”

आदेश द्वारा,
हस्ताक्षरित/-
(जगदीश चन्द्र शर्मा),
प्रधान सचिव (आबकारी एवं कराधान।

[Authoritative English text of this Department Notification No. EXN-F(10)-14/2020-Vol-I dated 8-10-2020 as required under clause (3) of Article 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION No. 48/2020-State Tax

Shimla, 8th October, 2020

No. EXN-F(10)-14/2020-Vol-I.—In exercise of the powers conferred by section 164 of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017), the Governor of Himachal Pradesh, on the recommendations of the Council, is pleased to make the following rules further to amend the Central Goods and Services Tax Rules, 2017, namely:—

1. (1) These rules may be called the Central Goods and Services Tax (Sixth Amendment) Rules, 2020.

(2) They shall come into force on 27th day of May, 2020.

2. In the Himachal Pradesh Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 26 in sub-rule (1), for the second proviso, following provisos shall be substituted, namely:—

“Provided further that a registered person registered under the provisions of the Companies Act, 2013 (18 of 2013) shall, during the period from the 21st day of April, 2020 to the 30th day of September, 2020, also be allowed to furnish the return under Section 39 in FORM GSTR-3B verified through electronic verification code (EVC).

Provided also that a registered person registered under the provisions of the Companies Act, 2013 (18 of 2013) shall, during the period from the 27th day of May, 2020 to the 30th day

of September, 2020, also be allowed to furnish the details of outward supplies under section 37 in FORM GSTR-1 verified through electronic verification code (EVC).”.

By order,
Sd/-
(JAGDISH CHANDER SHARMA),
Principal Secretary (E&T).

आबकारी एवं कराधान विभाग

अधिसूचना संख्या: 59, 64 / 2020—राज्य कर

शिमला-2, 8 अक्टूबर, 2020

सं० ई.एक्स.एन.-एफ.(10)-14 / 2020.—हिमाचल प्रदेश माल और सेवा कर अधिनियम, 2017 (2017 का 10) की धारा 148 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, राज्यपाल, हिमाचल सरकार परिषद की सिफारिशों पर, हिमाचल प्रदेश सरकार की अधिसूचना सं० 21 / 2019—राज्य कर तारीख 30 मई, 2020 जिसे हिमाचल प्रदेश के राजपत्र में संख्या ई.एक्स.एन.-एफ.(10)-4 / 2019 के तहत तारीख 3 जून, 2019 को प्रकाशित किया गया था, में निम्नलिखित संशोधन करते हैं, अर्थात्:—

उक्त अधिसूचना में, तृतीय अनुच्छेद में, प्रथम परंतुक में, “जुलाई, 2020 के 15वें दिन” अंकों और शब्दों के स्थान पर “अक्टूबर, 2020 के 31वें दिन” अंक और शब्द रखे जाएंगे।

आदेश द्वारा,
हस्ताक्षरित /—
(जगदीश चन्द्र शर्मा),
प्रधान सचिव (आबकारी एवं कराधान)।

[Authoritative English text of this Department Notification No. EXN-F(10)-14/2020 dated 8-10-2020 as required under clause (3) of Article 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION No. 59, 64/2020-State Tax

Shimla-2, the 8th October, 2020

No. EXN-F(10)-14/2020.—In exercise of the powers conferred by section 148 of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017), the Governor of Himachal Pradesh, on the recommendations of the Council, is pleased to make the following further amendment in the notification of the Government of Himachal Pradesh, No. 21/2019-State Tax, dated the 30th May, 2019, published in the Gazette of Himachal Pradesh *vide* number EXN-F(10)-4/2019, dated the 3rd June, 2019, namely:—

Note:— The principal notification No. 35/2020-State Tax, dated the 23rd June, 2020 was published in the Gazette of Himachal Pradesh *vide* number EXN-F(10)-4/2020 dated the 24th June, 2020 and was last amended by notification No. 40/2020-State Tax, dated the 14th July, 2020, published in the Gazette *vide* number EXN-F(10)-4/2020, dated the 14th July, 2020.

आबकारी एवं कराधान विभाग

अधिसूचना संख्या 49/2020—राज्य कर

शिमला—2, 12 नवम्बर, 2020

सं० ई०एक्स०एन०—एफ(10)—15/2020.—हिमाचल प्रदेश माल और सेवा कर (संशोधन) अधिनियम, 2020 (2020 का 12) (जिसे इसमें इसके पश्चात् इस अधिसूचना में उक्त अधिनियम कहा गया है), की धारा 1 की उपधारा (2), द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, राज्यपाल, हिमाचल प्रदेश, 30 जून, 2020 को उस तारीख के रूप में, जिससे उक्त अधिनियम की धारा 13 के उपबंध प्रवृत्त होंगे, नियत करते हैं।

आदेश द्वारा,

हस्ताक्षरित /—
सचिव,
(आबकारी एवं कराधान)।

[Authoritative English text of this Department Notification No. EXN-F(10)-15/2020 dated 12-11-2020 as required under clause (3) of Article 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION No. 49/2020-State Tax

Shimla-2, the 12th November, 2020

No. EXN-F(10)-15/2020 .—In exercise of the powers conferred by sub-section (2) of section 1 of the Himachal Pradesh Goods and Services Tax (Amendment) Act, 2020 (12 of 2020) (hereafter in this notification referred to as the said Act), the Governor of Himachal Pradesh is please to appoint the 30th day of June, 2020, as the date on which the provisions of section 13 of the said Act, shall come into force.

By order,
Sd/-
Secretary (E&T).

[Authoritative English text of this Department Notification No. EXN-F(10)-15/2020 dated 27th October, 2020 as required under clause (3) of Article 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

Notification No. 50/2020-State Tax

Shimla-2, the 27th October, 2020

No. EXN-F(10)-15/2020.—In exercise of the powers conferred by section 164 of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017), the Governor of Himachal Pradesh, on the recommendations of the Council, is pleased to make the following rules further to amend the Himachal Pradesh Goods and Services Tax Rules, 2017, namely:—

1. (1) These rules may be called the Himachal Pradesh Goods and Services Tax (Seventh Amendment) Rules, 2020.

(2) They shall come into force with effect from the 01st day of April, 2020.

2. In the Central Goods and Services Tax Rules, 2017, in rule 7, for the Table, the following Table shall be substituted, namely:—

“Table

Sl. No.	Section under which composition levy is opted	Category of registered persons	Rate of tax
(1)	(1A)	(2)	(3)
1.	Sub-sections (1) and (2) of section 10	Manufacturers, other than manufacturers of such goods as may be notified by the Government	half percent of the turnover in the State
2.	Sub-sections (1) and (2) of section 10	Suppliers making supplies referred to in clause (b) of paragraph 6 of Schedule II	two and a half percent of the turnover in the State or Union territory
3.	Sub-sections (1) and (2) of section 10	Any other supplier eligible for composition levy under sub-sections (1) and (2) of section 10	half percent of the turnover of taxable supplies of goods and services in the State
4.	Sub-section (2A) of section 10	Registered persons not eligible under the composition levy under sub-sections (1) and (2), but eligible to opt to pay tax under sub-section (2A), of section 10	three percent of the turnover of supplies of goods and services in the State.”.

By order,

Sd/-
(JAGDISH CHANDER SHARMA),
Principal Secretary (E&T).

Note.—The principal rules were notified *vide* notification No. EXN-F(10)-13/2017 dated the 27th June, 2017 published in the Gazette on 29th June 2017 and last amended *vide* notification No. 48/2020-State Tax, dated the 8th October, 2020 published in Gazette *vide* number EXN-F(10)-15/2020 dated the 12th October, 2020.

आबकारी एवं कराधान विभाग

अधिसूचना संख्या: 57/2020—राज्य कर

शिमला—2, 27 अक्टूबर, 2020

ई.एक्स.एन.—एफ.(10)—15/2020.—हिमाचल प्रदेश माल और सेवा कर अधिनियम, 2017 (2017 का 10)(जिसे इसके पश्चात इस अधिसूचना में उक्त अधिनियम कहा गया है) की धारा 128 के साथ पठित धारा 148 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, राज्यपाल, हिमाचल सरकार परिषद की सिफारिशों पर, अधिसूचना संख्या 76/2018—राज्य कर दिनांक 31 दिसम्बर, 2018 जो हिमाचल प्रदेश के राजपत्र में संख्या ई.एक्स.एन.—एफ.(10)—33/2018 दिनांक 4 दिसम्बर के तहत प्रकाशित की गई थी, में निम्नलिखित और संशोधन करते हैं, अर्थात्:—

उक्त अधिसूचना के तीसरे परंतुक के बाद निम्नलिखित परंतुकों को अंतःस्थापित किया जाएगा, अर्थात्:—

“परंतु यह भी कि उन रजिस्ट्रीकृत व्यक्तियों के वर्ग के लिए, जोकि उक्त परंतुक में निर्दिष्ट तालिका के स्तंभ (2) में निर्दिष्ट किए गए हैं, जो उक्त तालिका के स्तंभ (3) में निर्दिष्ट कर अवधि के लिए उक्त तालिका के स्तंभ (4) में उल्लिखित शर्त के अधीन विवरणी प्रस्तुत नहीं करते हैं, लेकिन उक्त विवरणी को सितम्बर, 2020 के 30वें दिन तक प्रस्तुत करते हैं, उक्त अधिनियम की धारा 47 के प्रावधानों के अधीन देय विलंब फीस को दो सौ पचास रुपये से अधिक अधित्यक्त किया जाता है, और उन करदाताओं के लिए देय विलंब फीस को पूरी तरह से अधित्यक्त किया जाता है जहां कुल देय राज्य कर की राशि शून्य है:

परंतु यह भी कि उन करदाताओं के लिए जिनका पूर्ववर्ती वित्तीय वर्ष में कुल आवर्त 5 करोड़ रुपये से अधिक है, जो कि नियत तारीख तक मई, 2020 से जुलाई, 2020 माह के लिए प्ररूप जीएसटीआर—3ख में विवरणी प्रस्तुत नहीं करते हैं, लेकिन उक्त विवरणी को सितम्बर, 2020 के 30वें दिन तक प्रस्तुत करते हैं, उक्त अधिनियम की धारा 47 के प्रावधानों के अधीन देय विलंब फीस को दो सौ पचास रुपये से अधिक अधित्यक्त किया जाता है, और उन करदाताओं के लिए देय विलंब फीस को पूरी तरह से अधित्यक्त किया जाता है जहां कुल देय राज्य कर की राशि शून्य है।”।

2. यह अधिसूचना 25 जून 2020 से प्रभावी हुई समझी जाएगी ।

आदेश द्वारा,

हस्ताक्षरित/—

(जगदीश चन्द्र शर्मा),

प्रधान सचिव (आबकारी एवं कराधान)।

टिप्पण.—मूल अधिसूचना संख्या 78/2018—राज्य कर दिनांक 31 दिसम्बर 2018 जिसे हिमाचल प्रदेश के राजपत्र में संख्या: ई.एक्स.एन.—एफ.(10)—33/2018 तारीख 4 जनवरी, 2019 के तहत प्रकाशित किया गया था और अंतिम बार अधिसूचना सं०: 52/2020—राज्य कर तारीख 6 अक्टूबर, 2020 जिसे हिमाचल प्रदेश के राजपत्र में संख्या: ई.एक्स.एन.—एफ.(10)—15/2020 के तहत तारीख 8 अक्टूबर, 2020 को प्रकाशित किया गया था, द्वारा संशोधित किया गया।

आबकारी एवं कराधान विभाग

अधिसूचना संख्या 88/2020—राज्य कर

शिमला-2, 14 दिसंबर, 2020

ई.एक्स.एन.—एफ.(10)—14/2020.—हिमाचल प्रदेश माल और सेवा कर नियम, 2017, के नियम 48 के उप-नियम (4) के तहत प्रदत्त शक्तियों का प्रयोग करते हुए, राज्यपाल, हिमाचल प्रदेश, जीएसटी परिषद् की सिफारिशों के आधार पर, हिमाचल प्रदेश सरकार की अधिसूचना संख्या 13/2020 राज्य कर दिनांक 23 जून, 2020 जिसे हिमाचल प्रदेश के राजपत्र में संख्या ई.एक्स.एन.—एफ.(10)—4/2020 दिनांक 24 जून, 2020 को प्रकाशित किया गया था, में निम्नलिखित और संशोधन करते हैं, यथा:—

उक्त अधिसूचना में, प्रथम अनुच्छेद में, 01 जनवरी, 2021 से प्रभावी, शब्द “पांच सौ करोड़ रुपये” के स्थान पर शब्द “एक सौ करोड़ रुपये” प्रतिस्थापित किये जायेंगे।

आदेश द्वारा,
हस्ताक्षरित /—
प्रधान सचिव (आबकारी एवं कराधान)।

[Authoritative English text of this Department Notification No. EXN-F(10)-14/2020 dated 14-12-2020 as required under clause (3) of Article 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

Notification No. 88/2020-State Tax

Shimla-2, the 14th December, 2020

No. EXN-F(10)-14/2020.—In exercise of the powers conferred by sub-rule (4) of Rule 48 of the Himachal Pradesh Goods and Services Tax Rules, 2017, the Governor of Himachal Pradesh, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Himachal Pradesh No. 13/2020 – State Tax, dated the 23rd June, 2020, published in the Gazette of Himachal Pradesh *vide* number EXN-F(10)-4/2020, dated 24th June, 2020, namely:—

In the said notification, in the first paragraph, with effect from the 1st day of January, 2021, for the words “five hundred crore rupees”, the words “one hundred crore rupees” shall be substituted.

By order,
Sd/-
Pr. Secretary (E&T).

EXCISE AND TAXATION DEPARTMENT**CORRIGENDUM***Shimla-2, the 15th December, 2020*

No. EXN-F(10)-15/2020.—In the notification of the Government of Himachal Pradesh No. 50/2020-State Tax dated the 27th October, 2020, published in the Gazette of Himachal Pradesh,

vide number EXN-F(10)-15/2020, dated 28th October, 2020, at serial number 2, for the words “Central Goods and Services Tax Rules, 2017”, both read as “Himachal Pradesh Goods and Services Tax Rules, 2017”.

By order,
JAGDISH CHANDER SHARMA,
Principal Secretary (E&T).

आबकारी एवं कराधान विभाग

शुद्धि-पत्र

शिमला-2, 15 दिसम्बर, 2020

संख्या ई.एक्स.एन.-एफ.(10)-33/2018.—हिमाचल प्रदेश के राजपत्र में संख्या ई.एक्स.एन.-एफ.(10)-33/2018 के तहत दिनांक 17 जनवरी, 2019 को प्रकाशित, अधिसूचना संख्या 74/2018-राज्य कर, दिनांक 31 दिसंबर, 2018, में क्रम संख्या 12 में, नियम 138 ड के तीसरे परंतुक में, “राज्य कर आयुक्त” के स्थान पर “केन्द्रीय कर आयुक्त” पढ़ा जाए।

आदेश द्वारा,
जगदीश चन्द्र शर्मा,
प्रधान सचिव (आबकारी एवं कराधान)।

[Authoritative English text of this Department Notification No. EXN-F(10)-33/2018, dated 15th December, 2020 as required under clause (3) of Article 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

CORRIGENDUM

Shimla-2, the 15th December, 2020

No. EXN-F(10)-33/2018.—In the notification of the Government of Himachal Pradesh No. 74/2018-State Tax dated the 31st December, 2018, published in the Gazette of Himachal Pradesh, *vide* number EXN-F(10)-33/2018, dated 19th January, 2019, at serial No. 12, in third proviso to Rule 138 E, for the words “Commissioner of State Tax”, *be read as* “Commissioner of Central Tax”.

By order,
(JAGDISH CHANDER SHARMA),
Principal Secretary (E&T).

HIGH COURT OF HIMACHAL PRADESH, SHIMLA-171 001

NOTIFICATION

Shimla, the 26th October, 2020

No. HHC/Admn.16 (8)74-IV.—Hon’ble the Chief Justice, in exercise of the powers vested in him U/S 139(b) of the Code of Civil Procedure, 1908, U/S 297(1) (b) of the Code of Criminal

तालिका

क्र० सं०	पंजीकृत व्यक्तियों का वर्ग	ब्याज की दर	कर अवधि
1	2	3	4
1.	करदाता जिसका पूर्ववर्ती वित्तीय वर्ष में कुल आवर्त 5 करोड़ रुपये से अधिक हो	नियत तारीख के बाद पहले पंद्रह दिन के लिए शून्य प्रतिशत, उसके बाद 24 जून, 2020 तक 9 प्रतिशत	फरवरी, 2020, मार्च, 2020 और अप्रैल, 2020
2.	करदाता जिसका पूर्ववर्ती वित्तीय वर्ष में कुल आवर्त 5 करोड़ रुपये तक हो और जिनका कारबार का मुख्य स्थान हिमाचल प्रदेश राज्य में है	30 जून, 2020 तक शून्य प्रतिशत और उसके बाद 30 सितंबर, 2020 तक 9 प्रतिशत	फरवरी, 2020
		5 जुलाई, 2020 तक शून्य प्रतिशत, और उसके बाद 30 सितंबर, 2020 तक 9 प्रतिशत	मार्च, 2020
		9 जुलाई, 2020 तक शून्य प्रतिशत और उसके बाद 30 सितंबर, 2020 तक 9 प्रतिशत	अप्रैल, 2020
		15 सितंबर, 2020 तक शून्य प्रतिशत, और उसके बाद 30 सितंबर, 2020 तक 9 प्रतिशत	मई, 2020
		25 सितंबर, 2020 तक शून्य प्रतिशत, और उसके बाद 30 सितंबर, 2020 तक 9 प्रतिशत	जून, 2020
		29 सितंबर, 2020 तक शून्य प्रतिशत, और उसके बाद 30 सितंबर, 2020 तक 9 प्रतिशत	जुलाई, 2020 ।।

आदेश द्वारा,
जगदीश चन्द्र शर्मा,
प्रधान सचिव(आबकारी एवं कराधान)।

[Authoritative English Text of this Department Notification No. No. EXN-F(10)-15/2020 dated 06-10-2020 as required under clause (3) of Article 348 of the Constitution of India]

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION No. 51/2020-State Tax

Shimla-2, the 6th October, 2020

No. EXN-F(10) -15 /2020.—In exercise of the powers conferred by sub-section (1) of Section 50 of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017) read with Section 148 of the said Act, the Governor of Himachal Pradesh, on the recommendations of the

Council, is pleased to make the following further amendment in notification of the Government of Himachal Pradesh, No.13/2017–State Tax, dated the 30th June, 2017, published in the Gazette of Himachal Pradesh, *vide* number EXN-F(10)-14/2017-Loose, dated the 30th June, 2017, namely:—

In the said notification, in the first paragraph, for the first proviso, the following proviso shall be substituted, namely:—

“Provided that the rate of interest per annum shall be as specified in column (3) of the Table given below for the period mentioned therein, for the class of registered persons mentioned in the corresponding entry in column (2) of the said Table, who are required to furnish the returns in FORM GSTR-3B, but fail to furnish the said return along with payment of tax for the months mentioned in the corresponding entry in column (4) of the said Table by the due date, namely:—

Table

Sl. No.	Class of registered persons	Rate of interest	Tax period
1	2	3	4
1.	Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year.	Nil for first 15 days from the due date, and 9 per cent thereafter till 24th day of June, 2020	February, 2020, March, 2020, April, 2020
2.	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year, whose principal place of business is in the State.	Nil till the 30th day of June, 2020, and 9 per cent thereafter till the 30th day of September, 2020	February, 2020
		Nil till the 5th day of July, 2020, and 9 per cent thereafter till the 30th day of September, 2020	March, 2020
		Nil till the 9th day of July, 2020, and 9 per cent thereafter till the 30th day of September, 2020	April, 2020
		Nil till the 15th day of September, 2020, and 9 per cent thereafter till the 30th day of September, 2020	May, 2020
		Nil till the 25th day of September, 2020, and 9 per cent thereafter till the 30th day of September, 2020	June, 2020
		Nil till the 29th day of September, 2020, and 9 per cent thereafter till the 30th day of September, 2020	July, 2020.”.

By order,
JAGDISH CHANDER SHARMA,
Principal Secretary (E&T).

नियत तारीख तक माह जुलाई, 2017 से जनवरी, 2020 तक के लिए प्ररूप जीएसटीआर-3ख में विवरणी प्रस्तुत नहीं की है लेकिन वह उक्त विवरणी को 1 जुलाई, 2020 से 30 सितम्बर, 2020 की अवधि के दौरान प्रस्तुत करते हैं:

परंतु यह भी कि यदि उक्त विवरणी में संदेय राज्य कर की राशि शून्य है तो उक्त अधिनियम की धारा 47 के प्रावधानों के तहत देय विलंब फीस को उन रजिस्ट्रीकृत व्यक्तियों के लिए अधित्यजन किया जाता है जिन्होंने नियत तारीख तक माह जुलाई, 2017 से जनवरी, 2020 तक के लिए प्ररूप जीएसटीआर-3ख में विवरणी प्रस्तुत नहीं की है लेकिन वह उक्त विवरणी को 1 जुलाई, 2020 से 30 सितम्बर, 2020 की अवधि के दौरान प्रस्तुत करते हैं।”।

आदेश द्वारा,
जगदीश चन्द्र शर्मा,
प्रधान सचिव (आबकारी एवं कराधान)।

[Authoritative English text of this Department Notification No. EXN-F(10)-15/2020 dated 06-10-2020 as required under clause (3) of Article 348 of the Constitution of India]

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION No. 52/2020-State Tax

Shimla-2, the 6th October, 2020

No. EXN-F(10)-15/2020.—In exercise of the powers conferred by Section 128 of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017) (hereafter in this notification referred to as the said Act), read with Section 148 of the said Act, the Governor of Himachal Pradesh, on the recommendations of the Council, is pleased to make the following further amendments in the notification of the Government of Himachal Pradesh, No. 76/2018—State Tax, dated the 31st December, 2018, published in the Gazette of Himachal Pradesh, *vide* number EXN-F(10)- 33/2018, dated the 4th January, 2018, namely:—

In the said notification,—

- (i) in the third proviso, for the Table, the following Table shall be substituted, namely:—

“Table

Sl. No.	Class of registered persons	Tax period	Condition
1.	Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year	February, 2020, March, 2020 and April, 2020	If return in FORM GSTR-3B is furnished on or before the 24th day of June, 2020
2.	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year, whose principal place of business is in the State	February, 2020	If return in FORM GSTR-3B is furnished on or before the 30th day of June, 2020

		March, 2020	If return in FORM GSTR-3B is furnished on or before the 5th day of July, 2020
		April, 2020	If return in FORM GSTR-3B is furnished on or before the 9th day of July, 2020
		May, 2020	If return in FORM GSTR-3B is furnished on or before the 15th day of September, 2020
		June, 2020	If return in FORM GSTR-3B is furnished on or before the 25th day of September, 2020
		July, 2020	If return in FORM GSTR-3B is furnished on or before the 29th day of September, 2020

(ii) after the third proviso, the following provisos shall be inserted, namely:—

“Provided also that the total amount of late fee payable for a tax period, under section 47 of the said Act shall stand waived which is in excess of an amount of two hundred and fifty rupees for the registered person who failed to furnish the return in FORM GSTR-3B for the months of July, 2017 to January, 2020, by the due date but furnishes the said return between the period from 01st day of July, 2020 to 30th day of September, 2020:

Provided also that where the total amount of state tax payable in the said return is nil, the total amount of late fee payable for a tax period, under section 47 of the said Act shall stand waived for the registered person who failed to furnish the return in FORM GSTR-3B for the months of July, 2017 to January, 2020, by the due date but furnishes the said return between the period from 01st day of July, 2020 to 30th day of September, 2020.”.

By order,
JAGDISH CHANDER SHARMA,
Principal Secretary (E&T).

आबकारी एवं कराधान विभाग

अधिसूचना सं० 53/2020—राज्य कर

शिमला—2, 6 अक्टूबर, 2020

संख्या ई.एक्स.एन.—एफ.(10)—15/2020.—हिमाचल प्रदेश सरकार माल और सेवा कर अधिनियम 2017 (2017 का 10) की धारा 128 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, राज्यपाल, हिमाचल प्रदेश, परिषद की सिफारिशों पर, हिमाचल प्रदेश सरकार की अधिसूचना सं० 04/2018—राज्य कर, दिनांक 30 जनवरी, 2018, जिसे हिमाचल प्रदेश सरकार के राजपत्र में संख्या ई०एक्स०एन०—एफ०(10)—5/2020 तारीख 30 जनवरी, 2018 के तहत प्रकाशित किया गया था, में निम्नलिखित संशोधन करते हैं:—

उक्त अधिसूचना के चौथे परंतुक के स्थान पर निम्नलिखित परंतुक प्रतिस्थापित किया जाएगा, अर्थात्—

“परंतु यह भी कि उक्त अधिनियम की धारा 47 के तहत देय विलंब फीस की राशि को उन रजिस्ट्रीकृत व्यक्तियों के लिए जो कि निम्न तालिका के स्तंभ (2) में उल्लिखित महीनों या तिमाही के लिए जावक प्रदाय की विवरणी प्ररूप जीएसटीआर-1 में नियत तारीख तक प्रस्तुत नहीं करते हैं, लेकिन उक्त विवरणी को उक्त तालिका के स्तंभ (3) में उल्लिखित तारीख या उससे पहले प्रस्तुत करते हैं, अधित्यक्त करती है :

तालिका

क्र० सं०	माह / तिमाही	तारीख
1	2	3
1.	मार्च, 2020	जुलाई, 2020 का 10वां दिन
2.	अप्रैल, 2020	जुलाई, 2020 का 24वां दिन
3.	मई, 2020	जुलाई, 2020 का 28वां दिन
4.	जून, 2020	अगस्त, 2020 का 5 वां दिन
5.	जनवरी से मार्च, 2020	जुलाई, 2020 का 17वां दिन
6.	अप्रैल से जून, 2020	अगस्त, 2020 का 3 (तीसरा) दिन।”।

आदेश द्वारा,
जगदीश चन्द्र शर्मा,
प्रधान सचिव(आबकारी एवं कराधान)।

[Authoritative English Text of this Department Notification No.EXN-F(10)-15/2020 dated 06-10-2020 as required under clause (3) of Article 348 of the Constitution of India]

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION No. 53/2020-State Tax

Shimla-2, the 6th October, 2020

No. EXN-F(10)-15/2020.—In exercise of the powers conferred by Section 128 of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017), the Governor of Himachal Pradesh, on the recommendations of the Council, is pleased to make the following further amendment in the notification of the Government of Himachal Pradesh, No. 4/2018– State Tax, dated the 30th January, 2018, published in the Gazette of Himachal Pradesh *vide* number EXN-F(10)-5/2018, dated the 30th January, 2018, namely:—

In the said notification, for the fourth proviso, the following proviso shall be substituted, namely:—

“Provided also that the amount of late fee payable under section 47 of the said Act shall stand waived for the registered persons who fail to furnish the details of outward supplies for the months or quarter mentioned in column (2) of the Table below in FORM GSTR-1 by the due date, but furnishes the said details on or before the dates mentioned in column (3) of the said Table:—

Table

Sl. No.	Month/ Quarter	Dates
1	2	3
1.	March, 2020	10th day of July, 2020
2.	April, 2020	24th day of July, 2020
3.	May, 2020	28th day of July, 2020
4.	June, 2020	05th day of August, 2020
5.	January to March, 2020	17th day of July, 2020
6.	April to June, 2020	03rd day of August, 2020.”.

By order,
JAGDISH CHANDER SHAMRA,
Principal Secretary (E&T).

आबकारी एवं कराधान विभाग

अधिसूचना सं० 54/2020-राज्य कर

शिमला-2, 6 अक्टूबर, 2020

संख्या ई.एक्स.एन.-एफ.(10)-15/2020.—हिमाचल प्रदेश माल और सेवा कर नियम, 2017(जिसे इसके पश्चात् इस अधिसूचना में उक्त नियम कहा गया है) के नियम 61 के उपनियम (5) के साथ पठित केंद्रीय माल और सेवा कर अधिनियम, 2017 (2017 का 10) की धारा 168 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, राज्यपाल, हिमाचल प्रदेश, परिषद् की सिफारिशों पर, हिमाचल प्रदेश सरकार की अधिसूचना सं. 29/2020-राज्य कर, तारीख 23 जून, 2020 जिसे हिमाचल प्रदेश सरकार के राजपत्र में सं० ई०एक्स०एन०-एफ०(10)-4/2020 तारीख 24 जून, 2020 के तहत प्रकाशित किया गया था, में निम्नलिखित संशोधन करते हैं:—

उक्त अधिसूचना के, पहले पैरा में, पांचवां परंतुक के पश्चात्, निम्नलिखित परंतुकों को अंतःस्थापित किया जाएगा, अर्थात् :—

परंतु यह भी कि पूर्ववर्ती वित्तीय वर्ष में कुल आवर्त पांच करोड़ रुपए तक का होने वाले करदाताओं के लिए, जिनका कारबार का मुख्य स्थान हिमाचल प्रदेश राज्य में है, अगस्त, 2020 के मास के लिए विवरणी उक्त नियमों के प्ररूप जीएसटीआर-3ख में सामान्य पोर्टल के माध्यम से इलेक्ट्रॉनिक रूप में, 3 अक्टूबर, 2020 को या उसके पूर्व प्रस्तुत की जाएगी।” ।

आदेश द्वारा,
जगदीश चन्द्र शर्मा,
प्रधान सचिव(आबकारी एवं कराधान)।

[Authoritative English Text of this Department Notification No. EXN-F(10)-15/2020 dated 06-10-2020 as required under clause (3) of Article 348 of the Constitution of India]

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION No. 54/2020-State Tax

Shimla-2, the 6th October, 2020

No. EXN-F(10)-15/2020.—In exercise of the powers conferred by Section 168 of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017), read with sub-rule (5) of rule 61 of the Himachal Pradesh Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as the said Rules), the Commissioner, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Himachal Pradesh, No. 29/2020—State Tax, dated the 23rd June, 2020, published in the Gazette of Himachal Pradesh *vide* number EXN-F(10)-4/2020, dated the 24th June, 2020, namely:—

In the said notification, in the first paragraph, after the second proviso, the following proviso shall be inserted, namely:—

“Provided also that, for taxpayers having an aggregate turnover of up to rupees five crore rupees in the previous financial year, whose principal place of business is in the State, the return in FORM GSTR-3B of the said rules for the month of August, 2020 shall be furnished electronically through the common portal, on or before the 3rd day of October, 2020.”.

By order,
JAGDISH CHANDER SHARMA,
Principal Secretary (E&T).

आबकारी एवं कराधान विभाग

अधिसूचना संख्या 61/2020—राज्य कर

शिमला-2, 6 अक्टूबर, 2020

ई.एक्स.एन.-एफ.(10)-15/2020.—हिमाचल प्रदेश माल और सेवा कर अधिनियम, 2017 (2017 का 10) के नियम 48 के उप-नियम (4) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, राज्यपाल, हिमाचल सरकार परिषद की सिफारिशों पर, अधिसूचना संख्या 13/2020—राज्य कर दिनांक 23 जून, 2020, जो हिमाचल प्रदेश के राजपत्र में दिनांक 24 जून, 2020, को प्रकाशित किया गया था, में निम्नलिखित संशोधन करते हैं अर्थात्:—

उक्त अधिसूचना के पहले अनुच्छेद में—

- (i) “जो उक्त नियमों के नियम”, 54 शब्दों के पहले “किसी विशेष आर्थिक जोन इकाई तथा” शब्द को अतःस्थापित किया जाएगा;

महामारी के फैलाव की दृष्टि से, परिषद् की सिफारिशों पर, हिमाचल प्रदेश सरकार की अधिसूचना संख्या 35/2020—राज्य कर, दिनांक 23 जून, 2020 जिसे हिमाचल प्रदेश के राजपत्र में संख्या ई0 एक्स0 एन0—एफ (10)—4/2020, दिनांक 24 जून 2020 को प्रकाशित किया गया है, में निम्नलिखित और संशोधन करते हैं, अर्थात्:—

उक्त अधिसूचना के पहले पैरा के खंड (i) में, —

- (i) “जून, 2020 के 29वें” अंकों और शब्दों के स्थान पर “अगस्त, 2020 के 30वें” अंक और शब्द रखे जाएंगे;
- (ii) “जून, 2020 के 30वें” अंकों और शब्दों के स्थान पर “अगस्त, 2020 के 31वें” अंक और शब्द रखे जाएंगे;

आदेश द्वारा,
हस्ताक्षरित /—
सचिव (आबकारी एवं कराधान),

टिप्पणी.— मूल अधिसूचना संख्या 35/2020—राज्य कर, तारीख 23 जून, 2020 जो कि हिमाचल प्रदेश के राजपत्र में संख्या ई0एक्स0एन0—एफ(10)—4/2020, दिनांक 24 जून 2020 द्वारा प्रकाशित की गई थी।

[Authoritative English text of this Department Notification No. EXN-F(10)-15/2020, dated 13-11-2020 as required under clause (3) of article 348 of the Constitution of India]

EXCISE AND TAXATION DEPARTMENT

Notification No. 55/2020-State Tax

Shimla-2, the 13th November, 2020

No. EXN-F(10)-15/2020.—In exercise of the powers conferred by section 168A of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017), read with section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Governor of Himachal Pradesh, on the recommendations of the Council, is pleased to make the following further amendment in the notifications of the Government of Himachal Pradesh, No. 35/2020-State Tax, dated the 23rd June, 2020, published in the Gazette of Himachal Pradesh, *vide* number EXN-F(10)-4/2020, dated the 24th June, 2020, namely:—

In the said notification, in the first paragraph, in clause (i),—

- (i) for the words, figures and letters “29th day of June, 2020”, the words, figures and letters “30th day of August, 2020” shall be substituted;
- (ii) for the words, figures and letters “30th day of June, 2020”, the words, figures and letters “31st day of August, 2020” shall be substituted.

By order,
Sd/-
Secretary (E&T).

Note.—The principal notification No. 35/2020-State Tax, dated the 23rd June, 2020 was published in the Gazette of Himachal Pradesh *vide* number EXN-F(10)-4/2020, dated the 24th June, 2020.

आबकारी एवं कराधान विभाग

अधिसूचना संख्या 43 / 2020—राज्य कर

शिमला—2, 18 नवंबर, 2020

सं० ई०एक्स०एन०-एफ(10)-4 / 2020-वाल-I.—हिमाचल प्रदेश माल और सेवा कर (संशोधन) अधिनियम, 2020 (2020 का 12) (जिसे इसमें इसके पश्चात् इस अधिसूचना में उक्त अधिनियम कहा गया है), की धारा 1 की उपधारा (2), द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, राज्यपाल, हिमाचल प्रदेश, 18 मई, 2020 को उस तारीख के रूप में, जिससे उक्त अधिनियम की धारा 12 के उपबंध प्रवृत्त होंगे, नियत करते हैं।

आदेश द्वारा,

सचिव (आबकारी एवं कराधान)
हिमाचल प्रदेश सरकार, शिमला—2.

[Authoritative English text of this Department Notification No. EXN-F(10)-4/2020-Vol-I, dated 18-11-2020 as required under clause (3) of article 348 of the Constitution of India]

EXCISE AND TAXATION DEPARTMENT

Notification No. 43/2020-State Tax

Shimla-2, the 18th November, 2020

No. EXN-F(10)-4/2020-Vol-I.—In exercise of the powers conferred by sub-section (2) of section 1 of the Himachal Pradesh Goods and Services Tax (Amendment) Act, 2020 (12 of 2020) (hereafter in this notification referred to as the said Act), the Governor of Himachal Pradesh is pleased to appoint the 18th day of May, 2020, as the date on which the provisions of clause 12 of the said Act, shall come into force.

By order,

Sd/-
Secretary (E&T).

महामारी के फैलाव की दृष्टि से, परिषद् की सिफारिशों पर, हिमाचल प्रदेश सरकार की अधिसूचना संख्या 46/2020-राज्य कर, दिनांक 12-11-2020 जिसे हिमाचल प्रदेश के राजपत्र में संख्या ई0 एक्स0 एन0-एफ (10)-15/2020 दिनांक 23-11-2020 को प्रकाशित किया गया है, में निम्नलिखित और संशोधन करते हैं, अर्थात्:—

उक्त अधिसूचना के पहले पैरा के खंड (i) में,—

- (i) “जून, 2020 के 29वें” अंकों और शब्दों के स्थान पर “अगस्त, 2020 के 30वें” अंक और शब्द रखे जाएंगे;
- (ii) “जून, 2020 के 30वें” अंकों और शब्दों के स्थान पर “अगस्त, 2020 के 31वें” अंक और शब्द रखे जाएंगे;

आदेश द्वारा,
हस्ताक्षरित /—
सचिव (आबकारी एवं कराधान)।

—————

[Authoritative English text of this Department Notification No. EXN-F(10)-15/2020 dated 24-11-2020 as required under clause (3) of Article 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION No. 56/2020-State Tax

Shimla-2, the 24th November, 2020

No. EXN-F(10)-15/2020.—In exercise of the powers conferred by section 168A of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017), read with section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Governor of Himachal Pradesh, on the recommendations of the Council, is pleased to make the following further amendment in the notifications of the Government of Himachal Pradesh, No. 46/2020-State Tax, dated the 12-11-2020, published in the Gazette of Himachal Pradesh, *vide* number EXN-F(10)-15/2020, dated the 23-11-2020, namely:—

In the said notification, in the first paragraph, in clause (i),—

- (i) for the words, figures and letters “29th day of June, 2020”, the words, figures and letters “30th day of August, 2020” shall be substituted;
- (ii) for the words, figures and letters “30th day of June, 2020”, the words, figures and letters “31st day of August, 2020” shall be substituted.

By order,
Sd/-
Secretary (E&T).

[Authoritative English text of this Department Notification No. EXN-F(10)-15/2020 dated 27th October, 2020 as required under clause (3) of Article 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

Notification No. 57/2020-State Tax

Shimla-2, the 27th October, 2020

No. EXN-F(10)-15/2020.—In exercise of the powers conferred by section 128 of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017) (hereafter in this notification referred to as the said Act), read with section 148 of the said Act, the Governor of Himachal Pradesh, on the recommendations of the Council, is pleased to make the following further amendments in the notification of the Government of Himachal Pradesh, No. 76/2018-State Tax, dated the 31st December, 2018, published in the Gazette of Himachal Pradesh *vide* number EXN-F(10)-33/2018, dated the 4th January, 2019, namely:—

In the said notification, after the third proviso, the following provisos shall be inserted, namely:—

“Provided also that for the class of registered persons mentioned in column (2) of the Table of the above proviso, who fail to furnish the returns for the tax period as specified in column (3) of the said Table, according to the condition mentioned in the corresponding entry in column (4) of the said Table, but furnishes the said return till the 30th day of September, 2020, the total amount of late fee payable under section 47 of the said Act, shall stand waived which is in excess of two hundred and fifty rupees and shall stand fully waived for those taxpayers where the total amount of state tax payable in the said return is nil:

Provided also that for the taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year, who fail to furnish the return in FORM GSTR-3B for the months of May, 2020 to July, 2020, by the due date but furnish the said return till the 30th day of September, 2020, the total amount of late fee under section 47 of the said Act, shall stand waived which is in excess of two hundred and fifty rupees and shall stand fully waived for those taxpayers where the total amount of state tax payable in the said return is nil.”.

2. This notification shall be deemed to have come into effect from the 25th day of June, 2020.

By order,

Sd/-

(JAGDISH CHANDER SHARMA),
Principal Secretary (E&T).

Note.—The principal notification No. 76/2018-State Tax, dated 31st December, 2018 was published in the Gazette of Himachal Pradesh *vide* notification No. EXN-F(10)-33/2018, dated the 4th January, 2019 and was last amended *vide* notification No. 52/2020-State Tax, dated the 6th October 2020 published *vide* number EXN-F(10)-15/2020 dated the 08th October, 2020.

1. (1) इन नियमों का संक्षिप्त नाम हिमाचल प्रदेश माल और सेवा कर (आठवां संशोधन) नियम, 2020 है।

(2) ये 1 जुलाई, 2020 से प्रवृत्त होंगे।

2. हिमाचल प्रदेश माल और सेवा कर नियम, 2017 (जिसे इसके पश्चात् उक्त नियम कहा गया है) के नियम 67 क के स्थान पर निम्नलिखित नियम अंतःस्थापित किया जाएगा, अर्थात्:—

“67क. लघु संदेश सेवा सुविधा के द्वारा विवरणी या जावक आपूर्तियों का ब्यौरा प्रस्तुत करने का प्रबंध.—इस अध्याय में किसी भी बात के होते हुए भी, ऐसे रजिस्ट्रीकृत व्यक्ति के मामले में जिसे धारा 39 के अंतर्गत प्ररूप जीएसटीआर-3ख में किसी कर अवधि की ‘शून्य’ विवरणी भरना अपेक्षित हो या जिसका धारा 37 के अंतर्गत प्ररूप जीएसटीआर-1 में किसी कर अवधि का जावक आपूर्तियों का ब्यौरा शून्य हो, इलेक्ट्रानिक तरीके से भरे जाने के किसी भी संदर्भ में उक्त विवरणी या जावक आपूर्तियों के ब्यौरे को रजिस्ट्रीकृत मोबाइल का प्रयोग करके लघु संदेश सेवा के माध्यम से भरे जाने की बात भी शामिल होगी और उक्त विवरणी या जावक आपूर्तियों के ब्यौरे का सत्यापन उसके रजिस्ट्रीकृत मोबाइल नंबर आधारित ‘वन टाइम पासवर्ड’ की सुविधा के आधार पर किया जाएगा।

स्पष्टीकरण.— इस नियम के प्रयोजन के लिए, ‘शून्य’ विवरणी या शून्य जावक आपूर्तियों के ब्यौरे का मतलब, किसी कर अवधि के लिए, धारा 39 के अधीन कोई ऐसी विवरणी है या 37 के अधीन कोई ऐसी जावक आपूर्तियों का ब्यौरा है, जिसमें प्ररूप जीएसटीआर-3ख या जीएसटीआर-1 की सभी सारणी में शून्य दर्शाया गया हो या उसमें कोई प्रवृष्टि ना हो, जैसी भी स्थिति हो।”।

आदेश द्वारा,

हस्ताक्षरित/—

(जगदीश चन्द्र शर्मा),

प्रधान सचिव (आबकारी एवं कराधान)।

टिप्पण.— मूल अधिसूचना ई.एक्स.एन.—एफ.(10)—13/2017 तारीख 27 जून, 2017 जिसे हिमाचल प्रदेश के राजपत्र में संख्या: ई.एक्स.एन.—एफ.(10)—13/2017 तारीख 29 जून, 2017 के तहत प्रकाशित किया गया था और अंतिम बार अधिसूचना सं०: 50/2020—राज्य कर तारीख 27-10-2020 जिसे हिमाचल प्रदेश के राजपत्र में संख्या: ई.एक्स.एन.—एफ.(10)—15/2020 के तहत तारीख 28-10-2020 को प्रकाशित किया गया था, द्वारा संशोधित किया गया।

[Authoritative English text of this Department Notification No. EXN-F(10)-15/2020 dated 03-11-2020 as required under clause (3) of Article 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION No. 58/2020-State Tax

Shimla-2, the 3rd November, 2020

No. EXN-F(10)-15/2020.—In exercise of the powers conferred by Section 164 of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017), the Governor, Himachal

Pradesh, on the recommendations of the Council, hereby makes the following rules further to amend the Himachal Pradesh Goods and Services Tax Rules, 2017, namely:—

1. (1) These rules may be called the Himachal Pradesh Goods and Services Tax (Eighth Amendment) Rules, 2020.

(2) They shall come into force from 1st July, 2020.

2. In the Himachal Pradesh Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), for the rule 67A, the following rule shall be substituted, namely:—

“67A. Manner of furnishing of return or details of outward supplies by short messaging service facility.—Notwithstanding anything contained in this Chapter, for a registered person who is required to furnish a Nil return under section 39 in **FORM GSTR-3B** or a Nil details of outward supplies under section 37 in **FORM GSTR-1** for a tax period, any reference to electronic furnishing shall include furnishing of the said return or the details of outward supplies through a short messaging service using the registered mobile number and the said return or the details of outward supplies shall be verified by a registered mobile number based One Time Password facility.

Explanation.—For the purpose of this rule, a Nil return or Nil details of outward supplies shall mean a return under section 39 or details of outward supplies under section 37, for a tax period that has nil or no entry in all the Tables in **FORM GSTR-3B or FORM GSTR-1**, as the case may be.”.

By order,

JAGDISH CHANDER SHARMA,
Principal Secretary (E&T).

Note.—The principal rules were published in the Gazette of Himachal Pradesh, Notification No. EXN-F(10)-13/2017 dated 27th June, 2017, published *vide* EXN-F(10)13/2017 dated 29-06-2017 and last amended *vide* notification No. 50/2020-State Tax, dated the, 27-10-2020, published in Gazette of Himachal Pradesh *vide* number EXN-F(10)-15/2020 dated the, 28-10-2020.

कार्यालय उपायुक्त किन्नौर, जिला किन्नौर, हिमाचल प्रदेश

अधिसूचना

दिनांक 29 जून, 2020

संख्या कनर-परिसीमन/2015-2020-प.2956-2940.—मैं, गोपाल चन्द, उपायुक्त, जिला किन्नौर, हिमाचल प्रदेश पंचायती राज अधिनियम, 1994 की धारा 8 व 77 तथा हिमाचल प्रदेश पंचायती राज (निर्वाचन) नियम 1994 के नियम, 3, 5, 6 व 8 में अंकित प्रावधान व विशेष सचिव (पंचायती राज) हिमाचल प्रदेश सरकार

of September, 2020, also be allowed to furnish the details of outward supplies under section 37 in FORM GSTR-1 verified through electronic verification code (EVC).”.

By order,
Sd/-
(JAGDISH CHANDER SHARMA),
Principal Secretary (E&T).

आबकारी एवं कराधान विभाग

अधिसूचना संख्या: 59, 64 / 2020—राज्य कर

शिमला-2, 8 अक्टूबर, 2020

सं० ई.एक्स.एन.-एफ.(10)-14 / 2020.—हिमाचल प्रदेश माल और सेवा कर अधिनियम, 2017 (2017 का 10) की धारा 148 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, राज्यपाल, हिमाचल सरकार परिषद की सिफारिशों पर, हिमाचल प्रदेश सरकार की अधिसूचना सं० 21 / 2019—राज्य कर तारीख 30 मई, 2020 जिसे हिमाचल प्रदेश के राजपत्र में संख्या ई.एक्स.एन.-एफ.(10)-4 / 2019 के तहत तारीख 3 जून, 2019 को प्रकाशित किया गया था, में निम्नलिखित संशोधन करते हैं, अर्थात्:—

उक्त अधिसूचना में, तृतीय अनुच्छेद में, प्रथम परंतुक में, “जुलाई, 2020 के 15वें दिन” अंकों और शब्दों के स्थान पर “अक्टूबर, 2020 के 31वें दिन” अंक और शब्द रखे जाएंगे।

आदेश द्वारा,
हस्ताक्षरित /—
(जगदीश चन्द्र शर्मा),
प्रधान सचिव (आबकारी एवं कराधान)।

[Authoritative English text of this Department Notification No. EXN-F(10)-14/2020 dated 8-10-2020 as required under clause (3) of Article 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION No. 59, 64/2020-State Tax

Shimla-2, the 8th October, 2020

No. EXN-F(10)-14/2020.—In exercise of the powers conferred by section 148 of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017), the Governor of Himachal Pradesh, on the recommendations of the Council, is pleased to make the following further amendment in the notification of the Government of Himachal Pradesh, No. 21/2019-State Tax, dated the 30th May, 2019, published in the Gazette of Himachal Pradesh vide number EXN-F(10)-4/2019, dated the 3rd June, 2019, namely:—

In the said notification, in the third paragraph, in the first proviso, for the figures, letters and words “15th day of July, 2020”, the figures, letters and words “31st day of October, 2020” shall be substituted.

By order,
Sd/-
(JAGDISH CHANDER SHARMA),
Principal Secretary (E&T).

In the Court of Vijay Kumar, HPAS, Sub-Divisional Magistrate-cum-Special Marriage Officer Nadaun, District Hamirpur (H.P.)

1. Ankush Sharma aged 25 years s/o Sh. Virinder Kumar, r/o Village Sehoti, P. O. Jalari, Tehsil Nadaun, District Hamirpur (H.P.).

2. Ranjana Devi aged 23 years d/o Sh. Partap Singh, r/o Village Taryamblu, P.O. Khundian, Tehsil Khundian, District Kangra (H.P.) . . Applicants.

Versus

General Public

Subject.— Proclamation for the registration of marriage under section 16 of Special Marriage Act, 1954.

Ankush Sharma aged 25 years s/o Sh. Virinder Kumar, r/o Village Sehoti, P. O. Jalari, Tehsil Nadaun, District Hamirpur (H.P.). & Ranjana Devi aged 23 years d/o Sh. Partap Singh, r/o Village Taryamblu, P.O. Khundian, Tehsil Khundian, District Kangra (H.P.) have filed an application alongwith affidavits in the court of undersigned under section 16 of Special Marriage Act, 1954 that they have solemnized their marriage on 10-08-2020 at Lakshmi Narayan Temple Bharoli, P.O. Jhallan and they are living as husband and wife since their marriage may be registered under Special Marriage Act, 1954

Therefore, the General Public is hereby informed through this notice that if any person having any objections regarding this can file the objections personally or in writing before this court on or before 27-10-2020 at 10.00 A.M. After that no objections will be entertained and the marriage will be registered accordingly.

Issued on this day 23-09-2020 under my hand and seal of the court.

Seal.

VIJAY KUMAR, HPAS,
Sub Divisional Magistrate,
Nadaun, District Hamirpur (H.P.).

A.1.5.2	Attribute_ Value	0..1	Attribute Value	Option al	String (Max Length: 100)	Red, green, etc.	Attribute Value of item.”.
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आदेश द्वारा,
हस्ताक्षरित /—
सचिव,
(आबकारी एवं कराधान।

टिप्पणः— मूल अधिसूचना जिसे हिमाचल प्रदेश के राजपत्र में संख्या: ई.एक्स.एन.—एफ.(10)—13/2017 तारीख 27 जून, 2017 के तहत प्रकाशित किया गया था और अंतिम बार अधिसूचना सं०: 58/2020—राज्य कर तारीख 03 नवंबर, 2020 जिसे हिमाचल प्रदेश के राजपत्र में संख्या ई.एक्स.एन.—एफ.(10)—15/2020 के तहत तारीख 6 नवंबर, 2020 को प्रकाशित किया गया था, द्वारा संशोधित किया गया।

[Authoritative English text of this Department Notification No. EXN-F(10)-15/2020 dated 12-11-2020 as required under clause (3) of Article 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION No. 60/2020-State Tax

Shimla-2, the 12th November, 2020

No. EXN-F(10)-15/2020.—In exercise of the powers conferred by section 164 of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017), the Governor of Himachal Pradesh, on the recommendations of the Council, is pleased to make the following rules further to amend the Himachal Pradesh Goods and Services Tax Rules, 2017, namely:—

1. (1) These rules may be called the Himachal Pradesh Goods and Services Tax (Ninth Amendment) Rules, 2020.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. In the Himachal Pradesh Goods and Services Tax Rules, 2017, for **FORM GST INV-01**, the following form shall be substituted, namely:—

“FORM GST INV-1
(See Rule 48)

Format/Schema for e-Invoice

Note 1:—Cardinality means whether reporting of the item(s) is mandatory or optional as explained below:

0..1: It means that reporting of item is optional and when reported, the same cannot be repeated.

1..1: It means that reporting of item is mandatory but cannot be repeated.

1..n: It means that reporting of item is mandatory and can be repeated more than once.

0..n: It means that reporting of item is optional but can be repeated more than once if reported. For example, *previous invoice reference is optional but if required one can mention many previous invoice references.*

Note 2:— Field specification Number (*Max length: m, n*) indicates ‘m’ places before decimal point and ‘n’ places after decimal point. For example, *Number (Max length: 3,3) will have the format 999.999*

Schema (Version 1.1)

Sl. No.	Technical name of the field	Cardinality (0..1/ 1..1/ 0..n/ 1..n)	Brief Description of the field	Whether Mandatory/ Optional	Technical Field Specification	Sample Value of the field	Explanatory Notes
1.	Basic Details	1..1		Mandatory			Header for Basic Details
1.0	Version	1..1	Version Number	Mandatory	String (Max. Length:6)	1.1	This is version of the e-invoice schema. It will be used to keep track of version of Invoice specification.
1.1	IRN	1..1	Invoice Reference Number	Mandatory	String (Length:64)	a5c12 dca8 0e7433217ba4013 75 0f 204 6f 229	<p>This will be a unique reference number for the invoice.</p> <p>However, the supplier will not be populating this field.</p> <p>The registration request may not have this field populated.</p> <p>The Invoice Registration Portal (IRP) will generate this IRN and respond to the registration request.</p> <p>e-invoice is valid only when it has the IRN. Hence, this is marked as mandatory field.</p>
1.2	Supply_ Type Code	1..1	Code for Supply Type	Mandatory	Enumerated List	B2B/B2C/ SEZWP/SEZWOP/EXP WP/EXP WOP/DE XP	<p>This will be the code to identify type of supply.</p> <p>B2B: Business to Business</p> <p>B2C: Business to Consumer</p> <p>SEZWP: To SEZ with Payment</p> <p>SEZWOP: To SEZ without</p>

							<i>Payment</i> EXPWP: Export with Payment EXPWOP: Export without Payment DEXP: Deemed Export
1.3	Document _Type_ Code	1..1	Code for Docu- ment Type	Mandat- ory	Enumerated List	INV/ CRN/ DBN	Type of Document: INV for Invoice, CRN for Credit Note, DBN for Debit note.
1.4	Document _ Num	1..1	Docu- ment Number	Mandat- ory	String (Max Length:16)	Sa/1/2019	This is as per relevant rule in CGST/SGST/UTGST Rules.
1.5	Document _ Date	1..1	Docu- ment Date	Mandat- ory	String (DD/MM/YY YY)	21/07/2019	The date on which the Invoice was issued. Format "DD/MM/YYYY"
1.6	Additional _Currency_ Code	0..1	Addi- tional Currency Code	Optional	Enumerated List	USD, EUR	<p>The field is for reporting additional currency, if any, in which all invoice amounts can be given, along with INR.</p> <p>One such additional currency may be used in the invoice, as per list published under ISO 4217 standard.</p> <p>List published and updated from time to time at https://www.icegate.gov.in/Webappl/CUR_ENQ </p>
1.7	Reverse_ Charge	0..1	Reverse Charge	Optional	String (Length:1)	Y	Whether the tax liability payable is under Reverse Charge.
1.8	IGST_ Appl- icability_ de spite_ Supplier_ and_ Recipient_ loc ated_ in_sa me_ State/UT	0..1	IGST Applicab ility despite Supplier and Recipient located in same State/UT	Optional	String (Length: 1)	N	To report the scenarios where the supply is chargeable to IGST despite the fact that the Supplier and Recipient are located within same State/UT
2.	Document Period	0..1		Optiona l			Header for Document Period
2.1	Document _ Period_ Start _Date	1..1	Docu- ment Period Start Date	Mandat- ory	String (DD/MM/YY YY)	21/07/2019	<p>This is the start date of the document period (delivery/invoice period).</p> <p><i>(This field is mandatory only if this section is selected)</i></p>

2.2	Document _ Period _ End _ Date	1..1	Docu- ment Period End Date	Mandat- ory	String (DD/MM/YYYY)	21/07/ 2019	This is the end date of the document period (delivery/invoice period). <i>(This field is mandatory only if this section is selected).</i>
3.	Preceding Document / Contract Reference	0..1		Optional			Header for Preceding Document / Contract Reference
3.1	Preceding Document Reference	0..n		Optional			Sub-header for Preceding Document Reference
3.1.1	Preceding _ Document _ Number	1..1	Preced- ing Docu- ment Number	Mandat- ory	String (Max length:16)	Sa/1/2019	This is the reference of original document/invoice to be provided optionally in the case of debit or credit notes. Credit/Debit notes, against invoices can also be referred here. <i>(This field is mandatory only if this section is selected)</i>
3.1.2	Preceding _ Document _ Date	1..1	Date of Preced- ing Docu- ment	Mandat- ory	String (DD/MM/YYYY)	21/07/2019	Date of preceding document/invoice. <i>(This field is mandatory only if this section is selected)</i>
3.1.3	Other_ Reference	0..1	Other Reference	Optional	String (Maxlength:20)	KOL01	This field is to provide any additional reference e.g. specific branch, their user ID, their employee ID, sales centre reference etc.
3.2	Receipt / Contract References	0..n		Optional			Sub-header for Receipt / Contract References
3.2.1	Receipt_ Advice_ Reference	0..1	Receipt Advice Refer- ence	Optional	String (Max length:20)	CREDIT 30	This reference is kept for user to provide number of their receipt advice to their customer, in lieu of advance.
3.2.2	Receipt_A d vice _ Date	0..1	Date of Receipt Advice	Optional	String (DD/MM/YY YY)	21/07/ 2019	Date of issue of receipt advice for advance.
3.2.3	Tender_ or _ Lot_ Reference	0..1	Tender or Lot Refer- ence	Optional	String (Max length:20)	TENDER JAN2020	This reference is kept for mentioning number or details of Lot or Tender, if supplies are made under such Lot or tender.
3.2.4	Contract_ Reference	0..1	Contract Reference	Optional	String (Max length:20)	CONT2307 2019	This reference is kept for mentioning contract number, if supplies are made under any specific Contract
3.2.5	External_ Reference	0..1	External Reference	Optional	String (Maxlength:20)	EXT 23222	An additional field for provision of any additional/external

							reference number for the supply.
3.2.6	Project_ Reference	0..1	Project Refer- ence	Optional	String (Max length:20)	PJTCODE 01	This reference is kept for mentioning project number, if supplies are made under any specific project.
3.2.7	PO _Ref_Num	0..1	PO Refer- ence Number	Optional	String (Max length:16)	Vendor PO /1	This is the reference number of Purchase Order.
3.2.8	PO_Ref Date	0..1	PO Refer- ence Date	Optional	String (DD/MM/YYYY)	21/07/2019	This is the date of Purchase Order.
4.	Supplier Informat- ion	1..1		Mandat- ory			Header for Supplier Information
4.1	Suppl- ier_Legal_ Name	1..1	Supplier Legal Name	Man- dato ry	String (Max. length:100)	XYZ Ltd.	Legal Name, as appearing in PAN of the Supplier
4.2	Supplier_ Trade_ Name	0..1	Trade Name of Supplier	Optional	String (Max length:100)	ABC Traders	A name by which the Supplier is known, <i>i.e.</i> Business Name, other than legal name.
4.3	Supplier_ GSTIN	1..1	GSTIN of Supplier	Mandat- ory	String (Length:15)	29AADFV 7589 C1ZX	GSTIN of the Supplier
4.4	Supplier_ Address1	1..1	Supplier Address1	Mandatory	String (Max length:100)	# 1-23-120, Flat No. 3, Nalanda Apartments, MG Road, Vasanth Nagar	Address 1 of the Supplier (Building/Flat no., Road/ Street, Locality etc.).
4.5	Supplier_ Address 2	0..1	Supplier Address 2	Optional	String (Max length:100)	# 1-23-120, Flat No. 3, Nalanda Apartments, MG Road, Vasanth Nagar	Address 2 of the Supplier (Building/Flat no., Road/Street, Locality etc.), if any.
4.6	Supplier_ Place	1..1	Supplier Place	Mandat- ory	String (Max length:50)	Bangalore	Location of the Supplier (City/Town/Village).
4.7	Supplier_ State_ Code	1..1	Supplier State Code	Mandat- ory	Enumerated List	29	State Code of the Supplier as per GST System List published and updated from time to time at https://www.icegate.gov.in/Webappl/STATE_EN_Q
4.8	Supplier_ Pincode	1..1	Supplier PIN Code	Mandat- ory	Number (Length: 6)	560087	PIN Code of the Supplier Locality.
4.9	Supplier_	0..1	Supplier	Optional	String (Max	9999999999	Contact number of the

	Phone		Phone		length:12)		Supplier.
4.10	Supplier_ E mail	0..1	Supplier e- mail	Optional	String (Max length:100)	supplier@ abc.com	e-mail ID of the Supplier, as per REGEX (Regular Expressions) pattern.
5.	Recipient Information	1..1		Mandatory			Header for Recipient Information
5.1	Recipient_ Legal_ Name	1..1	Recipient Legal Name	Mandatory	String (Max. length:100)	PQR Pvt. Ltd.	It will be legal name of recipient, as per PAN.
5.2	Recipient_ Trade_ Name	0..1	Recipient Trade Name	Optional	String (Max length:100)	Adarsha	It will be trade name of recipient, if available.
5.3	Recipient_ GSTIN	1..1	GSTIN of Recipient	Mandatory	String (Length:15)	29ABCCR 1832C1ZX, URP	GSTIN of the Recipient, if available. URP: In case of exports or if supplies are made to unregistered persons
5.4	Place_ Of_ Supply_ State_ Code	1..1	Place of Supply (State Code)	Mandatory	Enumerated List	29, 96	Code/State Code of Place of Supply as per GST System. List published and updated from time to time at https://www.icegate.gov.in/Webappl/STATE_EN_Q
5.5	Recipient_ Address1	1..1	Recipient Address 1	Mandatory	String (Max length:100)	# 1-23-120, Flat No. 3, Nalanda Apartments, MG Road, Vasanth Nagar.	Address 1 of the Recipient (Building/Flat no., Road/Street, Locality etc.)
5.6	Recipient_ Address2	0..1	Recipient Address 2	Optional	String (Max length:100)	# 1-23-120, Flat No. 3, Nalanda Apartments, MG Road, Vasanth Nagar	Address 2, if any, of the Recipient (Building/Flat no., Road/Street, Locality etc.), if any
5.7	Recipient_ Place	1..1	Recipient Place	Mandatory	String (Max length:100)	Mysore	Location of the Recipient (City/Town/Village).
5.8	Recipient_ State_ Code	1..1	Recipient State Code	Mandatory	Enumerated List	29	Code/State Code of the Recipient. List published and updated from time to time at https://www.icegate.gov.in/Webappl/STATE_EN_Q
5.9	Recipient_ Pincode	0..1	Recipient PIN Code	Optional	Number (Length: 6)	560002	PIN code of the Recipient locality. In case of export, Pincode need not be mentioned.
5.10	Country_ Code_ of_ Export	0..1	Country Code of Export	Optional	Enumerated List	AN	Code of country of export as per ISO 3166-1 alpha-2 / Indian Customs EDI

							system. List published and updated from time to time at https://www.icegate.gov.in/Webappl/COUNTRY_ENQ
5.11	Recipient_Phone	0..1	Recipient Phone	Optional	String (Maxlength:12)	0802223323	Contact number of the Recipient
5.12	Recipient mail_ID	0..1	Recipient e- mail ID	Optional	String (Max length:100)	billing@xyz.com	e-mail ID of the Recipient, as per REGEX (Regular Expressions) pattern
6.	Payee Information	0..1		Optional			Header for Payee Information
6.1	Payee_Name	0..1	Payee Name	Optional	String (Maxlength:100)	Ramesh K	Name of the person to whom payment is to be made.
6.2	Payee_Bank_Account Number	0..1	Payee Bank Account Number	Optional	String (Max length:18)	3868501747262	Bank Account Number of Payee
6.3	Mode_of_Payment	0..1	Mode of Payment	Optional	String (Max length:18)	Direct Transfer	Mode of Payment: Cash/Credit/Direct Transfer etc.
6.4	Bank_Branch_Code	0..1	Bank Branch Code	Optional	String (Max length:11)	SBIN9876543	Indian Financial System Code (IFSC) of Payee's Bank Branch
6.5	Payment_Terms	0..1	Payment Terms	Optional	String (Max length:100)	Text	Terms of Payment, if any, with the Recipient can be provided.
6.6	Payment_Instruction	0..1	Payment Instruction	Optional	String (Max length:100)	Text	Instruction, if any, regarding payment can be provided
6.7	Credit_Transfer_Terms	0..1	Credit Transfer Terms	Optional	String (Max length:100)	Text	Terms to specify credit transfer payments.
6.8	Direct_Debit_Terms	0..1	Direct Debit Terms	Optional	String (Max length:100)	Text	Terms, if any, to specify a direct debit.
6.9	Credit_Days	0..1	Credit Days	Optional	Numeric (Max length:4)	30	Number of days within which payment is due.
7.	Delivery Information	0..1		Optional			Header for Delivery Information
7.1	<i>Ship_To_Details</i>	<i>0..1</i>	<i>Ship To Details</i>	<i>Optional</i>	<u>Refer A 1.0</u>		<i>Details of location to which the supply has to be delivered.</i>
7.2	<i>Dispatch_From_Details</i>	<i>0..1</i>	<i>Dispatch From Details</i>	<i>Optional</i>	<u>Refer A 1.1</u>		<i>Details of location from where Supply has to be dispatched.</i>
8.	Invoice Item Details	1..n		Mandatory			Header for Invoice Item Details
8.1	<i>Item_List</i>	<i>1..n</i>	<i>Item List</i>	<i>Mandatory</i>	<u>Refer A 1.2</u>		<i>Provides information about the goods and services being invoiced.</i>
9.	Document Total	1..1		Mandatory			Header for Document Total Details
9.1	<i>Document Total</i>	<i>1..1</i>	<i>Document</i>	<i>Mandatory</i>	<u>Refer A 1.3</u>		<i>Details of document total including taxes.</i>

	Details		Total Details				
10.	Extra Information	0..1		Optional			Header for Extra Information
10.1	Tax_Scheme	1..1	Tax Scheme	Mandatory	String (Max length: 10)	GST	To specify the tax/levy applicable – GST (<i>This field is mandatory only if this section is selected</i>)
10.2	Remarks	0..1	Remarks	Optional	String (Max length: 100)	New batch Items submitted	A textual note that gives unstructured information that is relevant to the Invoice as a whole e.g. reasons for any correction or assignment note in case the invoice has been factored etc.
10.3	Port_Code	0..1	Port Code	Optional	Enumerated List	Alpha numeric	In case of export/supply to SEZ, port code can be mentioned as per Indian Customs EDI System (ICES), if applicable and available at the time of reporting e-invoice. Lists published and updated from time to time at below URLs: EDI Port Codes: https://www.icegate.gov.in/Webappl/LOCATION_ENQ Non-EDI Port Codes: https://www.icegate.gov.in/Webappl/nonlocation_det_all.jsp
10.4	Shipping_Bill_Number	0..1	Shipping Bill Number	Optional	String (Max length: 20)	Alpha numeric	In case of export/supply to SEZ, shipping bill number as per Indian Customs EDI System (ICES), can be mentioned, if applicable and available at the time of reporting e-invoice.
10.5	Shipping_Bill_Date	0..1	Shipping Bill Date	Optional	String(DD/M M/YYYY)	03/12/2020	Date of Shipping Bill as per Indian Customs EDI System (ICES)
10.6	Export_Duty_Amount	0..1	Export Duty Amount	Optional	Number (Max Length: 12,2)	1200000.50	Amount of Export Duty in INR, if any, applicable (in case of invoices for export)
10.7	Supplier_Can_Opt_Refund	0..1	Supplier Can Opt Refund	Optional	String (Length: 1)	Y / N	In case of deemed export supplies, this field is for mentioning whether supplier can exercise the option of claiming refund or not.
10.8	ECOM_GSTIN	0..1	e-Commerce Operator's	Optional	String (Length: 15)	29ABCC R1 832C1CX	GSTIN of e-commerce operator, if supply is made through him/her.

			GSTIN				
11.	Addit- ional _Support- ing_ Docum- ents	0..n		Optiona l			Header for Additional Supporting Documents
11.1	Additional _Supporting _Docu- ments_ URL	0..1	Addit- ional Support- ing Docu- ments URL	Optional	String (Max length: 100)	http://ww w.x yz.com/ abc	This is to enter URL reference of additional supporting documents, if any.
11.2	Additional_ Supporting _Documents_ base64	0..1	Addit- ional Sup porting Docu- ment in base 64	Optional	String (Max length: 1000)	Base 64 encoded Document	This is to add any additional document in PDF/Microsoft Word in Base64 encoded format.
11.3	Additional_ Information	0..1	Additional Information	Optional	String (Max length: 1000)	Free text, remarks, identifiers, etc.	Any additional information, names, values, data etc. that is specific for the Supplier-Recipient transaction e.g. CIN, trade- specific information, Drug Licence Reg. No., FOB/CIF etc.
12.	E-way Bill Details	0..1		Optiona l			Header for e-way Bill Details
12.1	Trans- porter _ID	0..1	Tran- sporter ID	Option al	String (Length: 15)	29AADF V75 89C1ZO	Registration / Enrolment Number of the transporter <i>(This field is required if Part-A of E-waybill has to be generated)</i>
12.2	Trans_ Mode	0..1	Mode of Transpor- tation	Optional	Enumerated List	1/2/3/4	Option to be provided based on mode of transport available on e- Way Bill Portal 1. for Road; 2. for Rail; 3. for Air; 4. for Ship <i>(This field is required if Part-B of e-way bill is also to be generated)</i>

12.3	Trans_ Distance	1..1	Distance of Transport -ation	Mandato ry	Number (Max length: 4)	200	Distance of Transportation <i>(This field is mandatory only if this section is selected)</i>
12.4	Trans- porter _Name	0..1	Trans- porter Name	Optional	String (Max length: 100)	Sphurthi Tran sporters	Name of the Transporter
12.5	Trans_ Doc _No.	0..1	Trans- port Docu- ment Number	Optional	String (Max length: 15)	As/34/746	Transport Document Number <i>(This field is mandatory if mode of Transport is Rail or Air or Ship)</i>
12.6	Trans_ Doc _Date	0..1	Transport Document Date	Optional	String(DD/MM /Y YYYY)	21/07/2019	Date of Transport document. <i>(This field is mandatory if mode of Transport is Rail or Air or Ship)</i>
12.7	Vehicle_ No.	0..1	Vehicle Number	Optional	String (Max. length: 20)	KA12KA123 4 or KA12K1234 or KA123456 or KAR1234	Vehicle Registration Number <i>(This field is mandatory if mode of Transport is Road)</i>
12.8	Vehicle_ Type	0..1	Vehicle Type	Optional	Enumeration List	O / R	To mention nature of vehicle: O: Over-Dimensional Cargo R: Regular <i>(This field is mandatory if Part-B of e-way bill is also to be generated)</i>
A 1.0	Ship To Details	0..1		Optional			Header for Annexure A 1.0:Ship To Details
Sl. No.	Parameter Name	Cardi nality	Descript ion	Whether optional or mandat- ory	Field Specifications	Sample Value	Explanatory Notes
A.1.0.1	ShipTo_ Legal_ Name	1..1	Ship To Legal Name	Mandat- ory	String (Max length: 100)	ABC-1 Ltd.	Legal Name of the entity to whom the supplies are shipped to. <i>(This field is mandatory only if this section is selected).</i>
A.1.0.2	ShipTo_ Trade_ Name	0..1	Ship To Trade Name	Optional	String (Max length: 100)	XYZ-1	Trade Name of the entity to whom the supplies are shipped to.
A.1.0.3	Ship To_ GS TIN	0..1	Ship To GSTIN	Optional	String (Length:15)	36AABC T22 23L1ZF	GSTIN of the entity to whom the supplies are shipped to.
A.1.0.4	Ship To_ Address1	1..1	Ship To Address1	Mandat- ory	String (Max length: 100)	Flat No. 2, Priya Towers, Omega	Address 1 of the entity to whom the supplies are shipped to

						Road, Srinivasa Nagar	<i>(This field is mandatory only if this section is selected)</i>
A.1.0.5	ShipTo_Address 2	0..1	Ship To Address 2	Optional	String (Max length: 100)	Flat No. 2, Priya Towers, Omega Road, Srinivasa Nagar	Address 2, if any, of the entity to whom the supplies are shipped to.
A.1.0.6	ShipTo_Place	1..1	Ship To Place	Mandatory	String (Max length: 100)	Bangalore	Place (City/Town/Village) of entity to whom the supplies are shipped to. <i>(This field is mandatory only if this section is selected)</i>
A.1.0.7	Ship To Pincode	1..1	Ship To Pincode	Mandatory	Number(Max length: 6)	560001	PIN code of the location to which the supplies are shipped to. <i>(This field is mandatory only if this section is selected)</i>
A.1.0.8	Ship_To_State_Code	1..1	Ship To State Code	Mandatory	Enumerated List	29	Code/State Code (as per GST System) to which the supplies are shipped to. List published and updated from time to time at https://www.icegate.gov.in/Webappl/STATE_EN_Q <i>(This field is mandatory only if this section is selected)</i>
A 1.1	Dispatch From Details	0..1		Optional			Header for Annexure A 1.1:Dispatch From Details
Sl. No.	Parameter Name	Cardinality	Description	Whether mandatory or optional	Field Specifications	Sample Value	Explanatory Notes
A.1.1.1	Dispatch From_Name	1..1	Dispatch From Name	Mandatory	String (Max length:100)	XYZ-2	Name of the entity from which goods are dispatched. <i>(This field is mandatory only if this section is selected)</i>
A.1.1.2	Dispatch From_Address1	1..1	Dispatch From Address1	Mandatory	String (Max length: 100)	Building No. 4/2, Flat No. 3, Kakatiya Apartments, Vasanth Nagar	Address 1 of the entity from which goods are dispatched. <i>(This field is mandatory only if this section is selected)</i>

A.1.1.3	Dispatch From_ Address 2	0..1	Dispatch From Address2	Optional	String (Max length: 100)	Building No. 4/2, Flat No.3, Kakatiya Apartments, Vasanth Nagar	Address 2 of the entity from which goods are dispatched.
A.1.1.4	Dispatch From_ Place	1..1	Dispatch From Place	Mandatory	String (Max length: 100)	Bangalore	Place (City/Town/Village) of the entity from which goods are dispatched. <i>(This field is mandatory only if this section is selected)</i>
A.1.1.5	Dispatch From_ State_ Code	1..1	Dispatch From State Code	Mandatory	Enumerated List	29	Code/State Code of the entity (as per GST System), from which goods are dispatched. List published and updated from time to time at https://www.icegate.gov.in/Webappl/STATE_EN_Q <i>(This field is mandatory only if this section is selected)</i>
A.1.1.6	Dispatch From_ Pincode	1..1	Dispatch From Pincode	Mandatory	Number (Length: 6)	560087	Pincode of the locality of entity from where goods are dispatched. <i>(This field is mandatory only if this section is selected)</i>
A 1.2	Item Details	1..n		Mandatory			Header for Annexure-A 1.2:Item Details
Sl. No.	Parameter Name	Cardinality	Description	Whether mandatory or optional	Field Specifications	Sample Value	Explanatory Notes
A.1.2.1	Sl_No.	1..1	Serial Number	Mandatory	String (Max length: 6)	1,2,3	Serial number of the item
A.1.2.2	Item_Description	0..1	Item Description	Optional	String (Max length: 300)	Mobile	Description of the item
A.1.2.3	Is_Service	1..1	Service	Mandatory	String (Length: 1)	Y/N	Specify whether supply is service or not.
A.1.2.4	HSN_Code	1..1	HSN Code	Mandatory	String (Max length: 8)	1122	To enter applicable HSN / SAC Code of Goods / Service.
A.1.2.5	Batch Details	0..1		Optional	<u>Refer A 1.4</u>		<i>Some manufacturers may mention batch details (in Section A 1.4)</i>
A.1.2.6	Barcode	0..1	Bar code	Optional	String (Max length: 30)	b123	Barcode, if any, of the item.
A.1.2.7	Quantity	0..1	Quantity	Optional	Number (Max length: 10,3)	10	The quantity of items to be mentioned in the invoice.

							<i>This is mandatory only in case of goods.</i>
A.1.2.8	Free_Qty	0..1	Free Quantity	Optional	Number (Max length: 10,3)	99	Quantity of item(s), if any, given free of charge (FOC)
A.1.2.9	Unit_Of_Measurement	0..1	Unit of Measurement	Optional	String (Max length: 8)	Box	The Unit of Measurement (UOM), if any, applicable on invoiced goods.
A.1.2.10	Item_Price	1..1	Item Price	Mandatory	Number (Max length : 12,3)	500.5	Price per unit item.
A.1.2.11	Gross_Amount	1..1	Gross Amount	Mandatory	Number (Max length : 12,2)	5000	The gross price of an item (cost multiplied by quantity-rounded off to 2 decimal), exclusive of taxes.
A.1.2.12	Item_Discount_Amount	0..1	Item Discount Amount	Optional	Number (Max length: 12,2)	10.25	Discount amount, if any, for the item.
A.1.2.13	Pre_Tax_Value	0..1	Pre-Tax Value	Optional	Number (Max length: 12,2)	99.00	<p>If pre-tax value is different from taxable value, mention the pre-tax value and taxable values separately.</p> <p>In some cases, the pre-tax value may be different from taxable value.</p> <p>For example, where old goods are exchanged for new ones (e.g. new phone supplied for INR 20,000 along with exchange of old phone, then pre-tax value would be INR 20,000 and taxable value would be INR 24,000, assuming exchange value of old phone is 4,000.</p> <p>Another example is in the case of real estate where pre-tax value may be different from taxable value.</p>
A.1.2.14	Item_Taxable_Value	1..1	Item Taxable Value	Mandatory	Number (Max length: 12,2)	5000	This is the value on which tax is computed. Value cannot be negative.
A.1.2.15	GST_Rate	1..1	GST Rate	Mandatory	Number (Max length: 3,3)	5	The GST rate, represented as percentage that applies to the invoiced item. It will be IGST rate or sum of CGST & SGST Rates.
A.1.2.16	IGST_Amt	0..1	IGST Amount	Optional	Number (Max Length: 12,2)	999.45	Amount of IGST payable per item(rounded off to 2 decimals). If IGST is reported, then CGST & SGST/UTGST will be blank. For taxable supplies,

							either IGST or CGST &SGST/UTGST should be reported.
A.1.2.17	CGST_Amt	0..1	CGST Amount	Optional	Number (Max Length: 12,2)	650.00	Amount of CGST payable per item(rounded off to 2 decimals). If CGST is reported, then SGST/UTGST has to be reported and IGST will be blank.
A.1.2.18	SGST_UT GST Amt	0..1	SGST/UTGST Amount	Optional	Number (Max length: 12,2)	650.00	Amount of SGST/UTGST payable per item(rounded off to 2 decimals). If SGST/UTGST is reported, then CGST must be reported and IGST will be blank.
A.1.2.19	Comp_Cess_Rate_Ad_valorem	0..1	Compensation Cess Rate, Ad_Valorem	Optional	Number (Max length:3,3)	2.5%	<i>Ad valorem</i> Rate of GST Compensation Cess, applicable, if any
A.1.2.20	Comp_Cess_Amt_Ad_Valorem	0..1	Compensation Cess Amount, Ad Valorem	Optional	Number (Max length: 12,2)	56.00	GST Compensation Cess amount, ad valorem (rounded off to 2 decimals) (<i>based on value of the item</i>)
A.1.2.21	Comp_Cess_Amt_Non_Ad_Valorem	0..1	Compensation Cess Amount, Non ad valorem	Optional	Number (Max length:12,2)	23.00	GST Compensation Cess amount, computed on the basis other than value of item (<i>i.e. specific cess amount computed based on quantity, number etc.</i>)
A.1.2.22	State_Cess_Rate_ad_valorem	0..1	State Cess Rate, Ad Valorem	Optional	Number (Max length: 3,3)	1.5 %	<i>Ad valorem</i> Rate of State/UT Cess, applicable, if any
A.1.2.23	State_Cess_Amt_Ad_Valorem	0..1	State Cess Amount, ad valorem	Optional	Number (Max length: 12,2)	43.00	State/UT Cess amount, ad valorem (<i>based on value of the item</i>)
A.1.2.24	State_Cess_Amt_Non_Ad_Valorem	0..1	State Cess Amount, non ad valorem	Optional	Number (Max length: 12,2)	12.00	State/UT Cess amount, computed on the basis other than value of item (<i>i.e. specific cess amount computed based on quantity, number etc.</i>)
A.1.2.25	Other_Charges_Item_Level	0..1	Other Charges (item level)	Optional	Number (Max length: 12,2)	874.95	Any other charges applicable at item level. These may not be part of taxable value, e.g. in case of pure agent reimbursement.
A.1.2.26	Purchase_Order_Line_Reference	0..1	Purchase Order Line Reference	Optional	String (Max length: 50)	746/ABC/01	Reference of Purchase Order Line

A.1.2.27	Item_Total_Amt	1..1	Item Total Amount	Mandatory	Number (Max length: 12,2)	5000	The item total value that includes all taxes, cesses, as well as other charges. However, this value excludes discount, if any.
A.1.2.28	Origin_Country_Code	0..1	Code of Country of Origin	Optional	Enumerated List	DZ	This is to specify country of origin of the item, e.g. mobile phone sold in India could be manufactured in other country; Code of country of export as per ISO 3166-1 alpha-2 / Indian Customs EDI system (ICES). List published and updated from time to time at https://www.icegate.gov.in/Webappl/COUNTRY_ENQ
A.1.2.29	Unique_Serial_Number	0..1	Unique Serial Number	Optional	String (Max length: 20)	553	Serial number, in case of each item having a unique number.
A.1.2.30	Product Attribute Details	0..n	Optional	Refer A 1.5		Attribute details of product	
A 1.3	Document Total Details	1..1		Mandatory			Header for Annexure A 1.3: Document Total Details
Sl. No.	Parameter Name	Cardinality	Description	Whether mandatory or optional	Field Specifications	Sample Value	Explanatory Notes
A.1.3.1	Taxable_Value_Total	1..1	Total Taxable Value	Mandatory	Number (Max length: 14,2)	768439.35	This is the sum of the taxable values of all the items in the document.
A.1.3.2	IGST_Amt_Total	0..1	Total IGST Amount	Optional	Number (Max length : 14,2)	265.50	Total IGST amount for the invoice. Appropriate taxes based on rule will be applicable. For example, either of CGST & SGST/UTGST or IGST will be mandatory. <i>As this is conditional mandatory, it is marked as 'optional'</i>
A.1.3.3	CGST_Amt_Total	0..1	Total CGST Amount	Optional	Number (Max length: 14,2)	65.45	Total CGST amount for the invoice. Appropriate taxes based on rule will be applicable. For example, either of CGST & SGST/UTGST

							or IGST will be mandatory. <i>As this is conditional mandatory, it is marked as 'optional'</i>
A.1.3.4	SGST_UTGST_Amt_Total	0..1	Total SGST/UTGST Amount	Optional	Number (Max length : 14,2)	65.45	Total SGST/UTGST amount for the invoice. Appropriate taxes based on rule will be applicable. For example, either of CGST & SGST/UTGST or IGST will be mandatory. <i>As it is conditional mandatory, it is marked as 'optional'.</i>
A.1.3.5	Comp_Cess_Amt_Total	0..1	Total Compensation Cess Amount	Optional	Number (Max length : 14,2)	24.95	Total GST Compensation Cess amount for the invoice (<i>ad valorem as well as non-ad valorem</i>).
A.1.3.6	State_Cess_Amt_Total	0..1	Total State Cess Amount	Optional	Number (Max length : 14,2)	5.45	Total State cess amount for the invoice (<i>ad valorem as well as non-ad valorem</i>).
A.1.3.7	Discount_Amt_Invoice_Level	0..1	Invoice Level Discount Amount	Optional	Number (Max length: 14,2)	100.00	This is Discount Amount, if any, applicable on total invoice value.
A.1.3.8	Other_Charges_Invoice_Level	0..1	Other Charges (Invoice Level)	Optional	Number (Max length: 14,2)	200.00	This is Other charges, if any, applicable on total invoice value.
A.1.3.9	Round_Off_Amount	0..1	Round Off Amount	Optional	Number (Max length: 2,2)	31.21	This is round off amount of total invoice value.
A.1.3.10	Total_Invoice_Value_INR	1..1	Total Invoice Value in INR	Mandatory	Number (Max length: 14,2)	745249678.50	The total value of invoice, including taxes/GST and rounded to two decimals maximum.
A.1.3.11	Total_Invoice_Value_FCNR	0..1	Total Invoice Value in FCNR	Optional	Number (Max length: 14,2)	\$5729.65	The total value of invoice in Additional Currency.
A.1.3.12	Paid_Amount	0..1	Paid Amount	Optional	Number (Max length: 14,2)	8463.50	The amount, if any, which has been paid in advance. It must be rounded to maximum 2 decimals.
A.1.3.13	Amount_Due	0..1	Amount Due	Optional	Number (Max length: 14,2)	98789.50	The outstanding amount due for payment. It must be rounded to maximum 2 decimals.
A 1.4	Batch Details	0..1		Optional			Header for Annexure-A 1.4: Batch Details

Sl. No.	Parameter Name	Cardinality	Description	Whether mandatory or optional	Field Specifications	Sample Value	Explanatory Notes
A.1.4.1	Batch_ Number	1..1	Batch Number	Mandatory	String (Max Length: 20)	673927	Certain set of manufacturers may mention batch number details. <i>(This field is mandatory only if this section is selected)</i>
A.1.4.2	Batch_ Expiry_ Date	0..1	Batch Expiry Date	Optional	String (DD/MM/YY YY)	21/11/2019	Expiry Date of the Batch, if any
A.1.4.3	Warranty_ Date	0..1	Warranty Date	Optional	String (DD/MM/YY YY)	21/11/2019	Warranty date for the Item, if any.
A 1.5	Attribute Details of Item	0..n		Optional			Header for Annexure-A 1.5: Attribute Details of Item.
Sl. No.	Parameter Name	Cardinality	Description	Whether mandatory or optional	Field Specifications	Sample Value	Explanatory notes
A.1.5.1	Attribute_ Name	0..1	Attribute Name	Optional	String (Max Length: 100)	Colour	Attribute Name of the item.
A.1.5.2	Attribute_ Value	0..1	Attribute Value	Optional	String (Max Length: 100)	Red, green, etc.	Attribute Value of item.”.

By order,

Sd/-

Secretary (E&T).

Note:— The principal rules were published in the Gazette of Himachal Pradesh *vide* notification No. EXN-F(10)-13/2017 dated the 27th June, 2017, published 29th June, 2017 and last amended *vide* notification No. 58/2020- State Tax, dated the 03rd November, 2020, published *vide* number EXN-F(10)-15/2020, dated the 6th November, 2020.

ब अदालत तहसीलदार एवं सहायक समाहर्ता द्वितीय श्रेणी, इन्दौरा, जिला कांगड़ा
(हि० प्र०)

मिसल नं० : 187/ई०एम०/2020

तारीख पेशी : 26-11-2020

मंजुदास पत्नी श्री काका राम पुत्र ज्ञान, साकन सनिहाल, तहसील इन्दौरा, जिला कांगड़ा (हि० प्र०)
प्रार्थिया।

बनाम

आम जनता

प्रत्यार्थी।

- (ii) “एक सौ करोड़ रुपये” शब्दों के लिए “पाँच सौ करोड़ रुपये” शब्द को प्रतिस्थापित किया जाएगा।

आदेश द्वारा,
हस्ताक्षरित /—
(जगदीश चन्द्र शर्मा),
प्रधान सचिव (आबकारी एवं कराधान)।

[Authoritative English text of this Department Notification No. EXN-F(10)-15/2020 dated 6-10-2020 as required under clause (3) of Article 348 of the Constitution of India]

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION No. 61/2020-State Tax

Shimla-2, 6th October, 2020

No. EXN-F(10)-15/2020.—In exercise of the powers conferred by sub-rule (4) of rule 48 of the Himachal Pradesh Goods and Services Tax Rules, 2017, the Governor of Himachal Pradesh, on the recommendations of the Council, is pleased to make the following amendments in notification of the Government of Himachal Pradesh, No.13/2020–State Tax, dated the 23rd June, 2020, published in the Gazette of Himachal Pradesh, *vide* number EXN-F(10)-4/2020, dated the 24th June, 2020, namely:—

In the said notification, in the first paragraph,

- (i) before the words “those referred to in sub-rules”, the words “a Special Economic Zone unit and” shall be inserted;
- (ii) for the words “one hundred crore rupees”, the words “five hundred crore rupees” shall be substituted.

By order,
JAGDISH CHANDER SHARMA,
Principal Secretary (E&T).

ब अदालत श्री विकास जमवाल (हि0प्र0से0) विवाह पंजीकरण अधिकारी, धीरा, उप-मण्डल धीरा,
जिला कांगड़ा (हि0 प्र0)

1. शक्ति चन्द आयु 33 वर्ष पुत्र देव राज, निवासी गांव चम्बी, डाकघर रंझू, तहसील धीरा, जिला कांगड़ा, हिमाचल प्रदेश।

2. निशू आयु 25 वर्ष पुत्री मगन लाल, निवासी गांव गोथना, डाकघर पलेही, तहसील अन्नी, जिला कुल्लू, हिमाचल प्रदेश।

- (क) ऐसे मामले में जिसमें कि किसी व्यक्ति की आधार संख्या का अभिप्रमाणन सफलता पूर्वक हो जाता है या वह धारा 25 की उपधारा 6(घ) के अंतर्गत अधिसूचित है आवेदन को प्रस्तुत किये जाने की तारीख से तीन कार्य-दिवस के भीतर ; या
- (ख) ऐसे मामले में जिसमें कि कोई व्यक्ति, जो कि धारा 25 की उपधारा 6(घ) के अंतर्गत अधिसूचित व्यक्ति से भिन्न है, नियम 8 के उपनियम (4क) में यथाविनिर्दिष्ट आधार संख्या का अभिप्रमाणन की प्रक्रिया में चूक जाता है, तो उपनियम (2) के परंतुक के अंतर्गत यथाविनिर्दिष्ट अवधि के भीतर; या
- (ग) ऐसे मामले में जिसमें कि ऐसे व्यक्ति आधार संख्या के अभिप्रमाणन के विकल्प का चयन नहीं किया है, आवेदन को प्रस्तुत किये जाने की तारीख से इक्कीस दिन की अवधि के भीतर ; या
- (घ) उपनियम (2) के अंतर्गत, आवेदक के द्वारा प्रस्तुत किये गये स्पष्टीकरण, सूचना या दस्तावेजों की प्राप्ति की तारीख से सात कार्य दिवस के भीतर, तो रजिस्ट्रीकरण के लिए किये गये आवेदन के बारे में यह माना जायेगा कि उसे अनुमोदित कर दिया गया है।”

4. उक्त नियमों में, नियम 25 में, 21 अगस्त, 2020 से प्रभावी, “असफल होने के कारण” शब्दों के पश्चात् “या आधार के अभिप्रमाणन के विकल्प का चयन न किये जाने के कारण” शब्दों अतःस्थापित किया जाएगा।

आदेश द्वारा,

हस्ताक्षरित/—
सचिव (आबकारी एवं कराधान)।

टिप्पणी.— मूल अधिसूचना सं ई0एक्स0एन0—एफ(10)—13/2017 दिनांक 27 जून, 2017 जो कि हिमाचल प्रदेश के राजपत्र में दिनांक 29 जून, 2017 को प्रकाशित की गई थी और अंतिम बार अधिसूचना सं0: 60/2020—राज्य कर तारीख 12 नवंबर, 2020 जिसे हिमाचल प्रदेश के राजपत्र में संख्या: ई. एक्स.एन.—एफ.(10)—15/2020 के तहत तारीख 23 नवंबर, 2020 को प्रकाशित किया गया था, द्वारा संशोधित किया गया।

[Authoritative English text of this Department Notification No. EXN-F(10)-14/2020 dated 24-11-2020 as required under clause (3) of Article 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION No. 62/2020-State Tax

Shimla-2, the 24th November, 2020

No. EXN-F(10)-14/2020.—In exercise of the powers conferred by section 164 of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017), the Governor of Himachal Pradesh, on the recommendations of the Council, is pleased to make the following rules further to amend the Himachal Pradesh Goods and Services Tax Rules, 2017, namely: —

1. **Short Title and commencement.**—(1) These rules may be called the Himachal Pradesh Goods and Services Tax (Tenth Amendment) Rules, 2020.

(2) Save as otherwise provided, they shall come into force on the date of their publication in the Official Gazette.

2. In the Himachal Pradesh Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 8, for sub-rule (4A), the following sub-rule shall be substituted with effect from 01st April, 2020, namely:—

“(4A) Where an applicant, other than a person notified under sub-section (6D) of section 25, opts for authentication of Aadhaar number, he shall, while submitting the application under sub-rule (4), with effect from 21st August, 2020, undergo authentication of Aadhaar number and the date of submission of the application in such cases shall be the date of authentication of the Aadhaar number, or fifteen days from the submission of the application in Part B of FORM GST REG-01 under sub rule (4), whichever is earlier.”.

3. In the said rules, in rule 9, with effect from 21st August, 2020,—

(i) in sub-rule (1), for the proviso, the following provisos shall be substituted, namely:—

“Provided that where a person, other than a person notified under sub section (6D) of section 25, fails to undergo authentication of Aadhaar number as specified in sub-rule (4A) of rule 8 or does not opt for authentication of Aadhaar number, the registration shall be granted only after physical verification of the place of business in the presence of the said person, in the manner provided under rule 25:

Provided further that the proper officer may, for reasons to be recorded in writing and with the approval of an officer not below the rank of Joint Commissioner, in lieu of the physical verification of the place of business, carry out the verification of such documents as he may deem fit.”;

(ii) in sub-rule (2), before the Explanation, the following proviso shall be inserted, namely:—

“Provided that where a person, other than a person notified under sub section (6D) of section 25, fails to undergo authentication of Aadhaar number as specified in sub-rule (4A) of rule 8 or does not opt for authentication of Aadhaar number, the notice in FORM GST REG-03 may be issued not later than twenty one days from the date of submission of the application.”;

(iii) in sub-rule (4), for the word, “shall”, the word “may” shall be substituted;

(iv) for sub-rule (5), the following sub-rule shall be substituted, namely: —

“(5) If the proper officer fails to take any action, —

(a) within a period of three working days from the date of submission of the application in cases where a person successfully undergoes authentication of Aadhaar number or is notified under sub section (6D) of section 25; or

- (b) within the time period prescribed under the proviso to sub-rule (2), in cases where a person, other than a person notified under sub-section (6D) of section 25, fails to undergo authentication of Aadhaar number as specified in sub-rule (4A) of rule 8; or
- (c) within a period of twenty one days from the date of submission of the application in cases where a person does not opt for authentication of Aadhaar number; or
- (d) within a period of seven working days from the date of the receipt of the clarification, information or documents furnished by the applicant under sub-rule (2), the application for grant of registration shall be deemed to have been approved.”.

4. In the said rules, in rule 25, with effect from 21st August, 2020, after the words “failure of Aadhaar authentication”, the words “or due to not opting for Aadhaar authentication” shall be inserted.

By order,

Sd/-
Secretary (E&T).

Note.— The principal rules notified *vide* Notification No. EXN-F(10)-13/2017, dated 27th June, 2017, published in the rajparta of Himachal Pradesh on 29th June, 2017 and was last amended *vide* notification No. 60/2020-State Tax dated 12th November, 2020, published *vide* number EXN-F(10)-15/2020 dated the, 23rd November, 2020.

आबकारी एवं कराधान विभाग

अधिसूचना संख्या 66/2020—राज्य कर

शिमला—2, 24 नवम्बर, 2020

सं० ई०एक्स०एन०—एफ(10)—17/2020.—हिमाचल प्रदेश माल और सेवा कर अधिनियम, 2017 (2017 का 10) (जिसे इसमें इसके पश्चात् इस अधिसूचना में उक्त अधिनियम कहा गया है), की धारा 168—क और संघ राज्यक्षेत्र माल और सेवा कर अधिनियम, 2017 (2017 का 13) की धारा 20 के साथ पठित, द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, राज्यपाल, हिमाचल प्रदेश, परिषद् की सिफारिशों पर, हिमाचल प्रदेश सरकार की अधिसूचना संख्या 35/2020—राज्य कर, दिनांक 23 जून, 2020 जोकि हिमाचल प्रदेश के राजपत्र में संख्या ई०एक्स०एन०—एफ(10)—4/2020, दिनांक 24 जून, 2020 द्वारा प्रकाशित हुई, में निम्नलिखित और संशोधन करते हैं, अर्थात् :—

उक्त अधिसूचना के पहले पैरा के खंड (i) में, निम्नलिखित परंतुक को अंतःस्थापित किया जाएगा, अर्थात्:—

“परंतु और भी कि, जहां अनुमोदन पर बिक्री या वापसी के लिए भारत से बाहर भेजे या ले जाये जा रहे माल के संबंध में किसी व्यक्ति के लिए किसी भी समय सीमा, जो मार्च, 2020 के 20वें दिन से अक्टूबर, 2020 के 30वें दिन तक की अवधि के दौरान आता है, को उक्त अधिनियम के खंड 31 के उपखंड (7) के तहत निर्दिष्ट या निर्धारित या अधिसूचित किया गया है, और जहां ऐसी कार्रवाई को

आबकारी एवं कराधान विभाग

अधिसूचना संख्या: 63/2020—राज्य कर

शिमला-2, 6 अक्टूबर, 2020

सं० ई.एक्स.एन.—एफ.(10)—17/2020.—हिमाचल प्रदेश माल और सेवा कर (संशोधन) अधिनियम, 2019 (2019 का 19) की धारा 1 की उप-धारा (2), द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, राज्यपाल, हिमाचल प्रदेश, 01 सितंबर, 2020 को उस तारीख के रूप में नियत करते हैं, जिससे हिमाचल प्रदेश माल और सेवा कर (संशोधन) अधिनियम, 2019 (2019 का 19) की धारा 10 के उपबंध प्रवृत्त होंगे।

आदेश द्वारा,
हस्ताक्षरित/—
(जगदीश चन्द्र शर्मा),
प्रधान सचिव (आबकारी एवं कराधान)।

[Authoritative English text of this Department Notification No. EXN-F(10)-17/2020 dated 06-10-2020 as required under clause (3) of Article 348 of the Constitution of India]

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION No. 63/2020-State Tax

Shimla-2, the 6th October, 2020

No. EXN-F(10)-17/2020.—In exercise of the powers conferred by sub-section (2) of section 1 of the Himachal Pradesh Goods and Services Tax (Amendment), Act 2019 (19 of 2019), the Governor of Himachal Pradesh, is pleased to appoint the 1st day of September, 2020, as the date on which the provisions of section 10 of the Himachal Pradesh Goods and Services Tax (Amendment) Act, 2019 (19 of 2019), shall come into force.

By order,
Sd/-
(JAGDISH CHANDER SHARMA),
Principal Secretary (E&T).

आबकारी एवं कराधान विभाग

अधिसूचना संख्या: 67/2020—राज्य कर

शिमला-2, 6 अक्टूबर, 2020

सं० ई.एक्स.एन.—एफ.(10)—17/2020.—हिमाचल प्रदेश माल और सेवा कर अधिनियम, 2017 (2017 का 10) (इसके पश्चात इस अधिसूचना में संदर्भित किया गया है), की धारा 148 के साथ पठित धारा 128 में प्रदत्त शक्तियों का प्रयोग करते हुए, राज्यपाल, हिमाचल प्रदेश, परिषद की संस्तुति पर, हिमाचल प्रदेश की अधिसूचना संख्या ई.एक्स.एन.—एफ.(10)—44/2017 दिनांक 16-01-2018 को प्रकाशित किया गया है के

आबकारी एवं कराधान विभाग

अधिसूचना संख्या 65/2020—राज्य कर

शिमला-2, 24 नवम्बर, 2020

सं० ई०एक्स०एन०-एफ(10)-15/2020.—हिमाचल प्रदेश माल और सेवा कर अधिनियम, 2017 (2017 का 10) (जिसे इसमें इसके पश्चात् इस अधिसूचना में उक्त अधिनियम कहा गया है), की धारा 168 क और संघ राज्यक्षेत्र माल और सेवा कर अधिनियम, 2017 (2017 का 13) की धारा 20 के साथ पठित, द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, राज्यपाल, हिमाचल प्रदेश, परिषद् की सिफारिशों पर, हिमाचल प्रदेश सरकार की अधिसूचना संख्या 35/2020—राज्य कर, दिनांक 23 जून, 2020 जो कि हिमाचल प्रदेश के राजपत्र में संख्या ई०एक्स०एन०-एफ(10)-4/2020, दिनांक 24 जून, 2020 द्वारा प्रकाशित हुई, में निम्नलिखित और संशोधन करते हैं, अर्थात्:—

उक्त अधिसूचना के पहले पैरा के खंड (प) में, निम्नलिखित परंतुक को अंतःस्थापित किया जाएगा, अर्थात्:—

“परंतुक जहां, किसी भी प्राधिकरण द्वारा किसी भी कार्रवाई को पूरा करने या उसके अनुपालन के लिए किसी भी समय सीमा, जो मार्च, 2020 के 20वें दिन से नवम्बर, 2020 के 29वें दिन तक की अवधि के दौरान आता है, को उक्त अधिनियम की धारा 171 के तहत निर्दिष्ट या निर्धारित या अधिसूचित किया गया है, और जहां ऐसी कार्रवाई को पूरा करना या अनुपालन ऐसे समय के भीतर नहीं किया गया है, तो, ऐसी कार्रवाई के पूरा करने की या अनुपालन के लिए समय सीमा नवंबर, 2020 के 30वें दिन तक बढ़ा दी जाएगी।”।

आदेश द्वारा,
हस्ताक्षरित /—
सचिव (आबकारी एवं कराधान)।

टिप्पणी— मूल अधिसूचना संख्या 35/2020—राज्य कर, तारीख 23 जून, 2020 जो कि हिमाचल प्रदेश के राजपत्र में संख्या ई०एक्स०एन०-एफ(10)-4/2020, दिनांक 24 जून, 2020 द्वारा प्रकाशित की गई थी।

[Authoritative English text of this Department Notification No. EXN-F(10)-15/2020 dated 24-11-2020 as required under clause (3) of Article 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION No. 65/2020-State Tax

Shimla-2, the 24th November, 2020

No. EXN-F(10)-15/2020.—In exercise of the powers conferred by section 168A of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017), read with section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Governor of Himachal Pradesh, on the recommendations of the Council, is pleased to make the following further amendment in the notifications of the Government of Himachal Pradesh, No. 35/2020-State Tax, dated the 23rd June, 2020, published in the Gazette of Himachal Pradesh, vide number EXN-F(10)-4/2020, dated the 24th June, 2020, namely:—

In the said notification, in the first paragraph, in clause (i), the following proviso shall be inserted, namely:—

“Provided that where, any time limit for completion or compliance of any action, by any authority, has been specified in, or prescribed or notified under section 171 of the said Act, which falls during the period from the 20th day of March, 2020 to the 29th day of November, 2020 and where completion or compliance of such action, shall be extended upto the 30th day of November, 2020.”.

By order,
Sd/-
Secretary (E&T).

Note:— The principal notification No. 35/2020-State Tax, dated the 23rd June, 2020 was published in the Gazette of Himachal Pradesh *vide* number EXN-F(10)-4/2020 dated the 24th June, 2020.

HIGH COURT OF HIMACHAL PRADESH AT SHIMLA - 171 001

NOTIFICATION

Shimla, the 6th October, 2020

No. HHC/GAZ/14-381/2017.—Hon’ble the Chief Justice has been pleased to grant *ex-post-facto* sanction of 45 days maternity leave/abortion leave *w.e.f.* 25.06.2020 to 08.08.2020 and one day commuted leave for 09.08.2020 in favour of Ms. Nikita Tahim, Civil Judge-*cum*-JMJC, Bilaspur, H.P.

Certified that Ms. Nikita Tahim had joined the same post and at the same station from where she proceeded on leave, after expiry of the above period of leave.

Also certified that Ms. Nikita Tahim would have continued to hold the post of Civil Judge-*cum*-JMJC, Bilaspur, H.P., but for her proceeding on leave for the above period.

By order,
Sd/-
Registrar General.

HIGH COURT OF HIMACHAL PRADESH AT SHIMLA-171 001

NOTIFICATION

Shimla, the 26th September, 2020

No. HHC/GAZ/14-331/2013.—Hon’ble the Chief Justice has been pleased to grant 12 days earned leave *w.e.f.* 28.09.2020 to 09.10.2020 with permission to prefix Sunday falling on

पूरा करना या अनुपालन ऐसे समय के भीतर नहीं किया गया है, तो, ऐसी कार्रवाई के पूरा करने की या अनुपालन के लिए समय सीमा अक्टूबर, 2020 के 31वें दिन तक बढ़ा दी जाएगी।”।

आदेश द्वारा,

हस्ताक्षरित/—

सचिव (आबकारी एवं कराधान)

टिप्पणी.— मूल अधिसूचना संख्या 35/2020— राज्य कर, तारीख 23 जून, 2020 जो कि हिमाचल प्रदेश के राजपत्र में संख्या ई0एक्स0एन0—एफ(10)—4/2020, दिनांक 24 जून, 2020 द्वारा प्रकाशित की गई थी।

[Authoritative English text of this Department Notification No. EXN-F(10)-17/2020 dated 24-11-2020 as required under clause (3) of Article 348 of the Constitution of India]

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION No. 66/2020-State Tax

Shimla-2, the 24th November, 2020

No. EXN-F(10)-17/2020.—In exercise of the powers conferred by section 168A of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017), read with section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Governor of Himachal Pradesh, on the recommendations of the Council, is pleased to make the following further amendment in the notifications of the Government of Himachal Pradesh, No. 35/2020-State Tax, dated the 23rd June, 2020, published in the Gazette of Himachal Pradesh, *vide* number EXN-F(10)-4/2020, dated the 24th June, 2020, namely:—

In the said notification, in the first paragraph, in clause (i), after the following first proviso, the following proviso shall be inserted, namely:—

“Provided further that where, any time limit for completion or compliance of any action, by any person, has been specified in, or prescribed or notified under sub-section (7) of section 31 of the said Act in respect of goods being sent or taken out of India on approval for sale or return, which falls during the period from the 20th day of March, 2020 to the 30th day of October, 2020 and where completion or compliance of such action has not been made within such time, then, the time limit for completion or compliance of such action, shall be extended upto the 31st day of October, 2020.”.

By order,

Sd/-

Secretary (E&T).

Note.— The principal notification No. 35/2020-State Tax, dated the 23rd June, 2020 was published in the Gazette of Himachal Pradesh *vide* number EXN-F(10)-4/2020 dated the 24th June, 2020.

अन्तर्गत प्रकाशित अधिसूचना संख्या 73/2017-राज्य कर में सहर्ष निम्नलिखित और संशोधन करते हैं, अर्थात्:-

उक्त अधिसूचना में दूसरे परन्तुक के पश्चात् निम्न परन्तुक स्थापित किया जाएगा, अर्थात्:-

“परन्तु यह भी कि उन रजिस्ट्रीकृत व्यक्तियों के लिए जो कि जुलाई, 2017 से मार्च, 2019 तक की तिमाहियों से सम्बंधित प्ररूप जीएसटीआर-4 में नियत तारीख तक विवरणी प्रस्तुत नहीं कर पाए थे, लेकिन उक्त विवरणी को समयावधि सितंबर, 2019 के 22वें दिन से अक्टूबर, 2020 के 31वें दिन तक प्रस्तुत करते हैं, उक्त अधिनियम की धारा 47 के प्रावधानों के अधीन देय विलंब फीस को दो सौ पचास रुपये से अधिक अधित्यजन किया जाता है, और उन करदाताओं के लिए देय विलंब फीस को पूर्ण रूप से अधित्यजन किया जाता है जिनके लिए कुल देय राज्य कर की राशि शून्य है।”

आदेश द्वारा,
हस्ताक्षरित/—
(जगदीश चन्द्र शर्मा),
प्रधान सचिव (आबकारी एवं कराधान)।

[Authoritative English text of this Department Notification No. EXN-F(10)-17/2020 dated 06-10-2020 as required under clause (3) of Article 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION No. 67/2020-State Tax

Shimla-2, the 6th October, 2020

No. EXN-F(10)-17/2020.—In exercise of the powers conferred by Section 128 of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017) (hereafter in this notification referred to as the said Act), read with Section 148 of the said Act, the Governor of Himachal Pradesh, on the recommendations of the Council, is pleased to make the following further amendments in the notification of the Government of Himachal Pradesh No. 73/2017-State Tax, dated the 16th January, 2018, published in the Gazette of Himachal Pradesh *vide* number EXN-F(10)-44/2017, dated the 20th January, 2018, namely :-

In the said notification, after the second proviso, the following proviso shall be inserted, namely: -

“Provided also that late fee payable under section 47 of the said Act, shall stand waived which is in excess of two hundred and fifty rupees and shall stand fully waived where the total amount of state tax payable in the said return is nil, for the registered persons who failed to furnish the return in FORM GSTR-4 for the quarters from July, 2017 to March, 2019 by the due date but furnishes the said return between the period from 22nd day of September, 2019 to 31st day of October, 2020.”.

By order,
Sd/-

(JAGDISH CHANDER SHARMA),
Principal Secretary (E&T).

आबकारी एवं कराधान विभाग

अधिसूचना संख्या: 68/2020—राज्य कर

शिमला-2, 6 अक्टूबर, 2020

सं० ई.एक्स.एन.-एफ.(10)-17/2020.—हिमाचल प्रदेश माल और सेवा कर अधिनियम, 2017 (2017 का 10) (जिसे इसके पश्चात् इस अधिसूचना में उक्त अधिनियम कहा गया है), की धारा 128 के तहत प्रदत्त शक्तियों का प्रयोग करते हुए, परिषद की सिफारिशों पर, राज्यपाल, हिमाचल प्रदेश, उन रजिस्ट्रीकृत व्यक्तियों के लिए, जोकि नियत तारीख तक प्ररूप जीएसटीआर-10 में विवरणी प्रस्तुत नहीं करते हैं, लेकिन व उक्त विवरणी को समयावधि सितंबर 2020 के 22वें दिन से दिसंबर, 2020 के 31वें दिन तक प्रस्तुत करते हैं, उक्त अधिनियम की धारा 47 के प्रावधानों के अधीन देय विलंब फीस को दो सौ पचास रुपये से अधिक अधित्यजन करते हैं।

आदेश द्वारा,
हस्ताक्षरित/—
(जगदीश चन्द्र शर्मा)
प्रधान सचिव (आबकारी एवं कराधान)।

[Authoritative English text of this Department Notification No. EXN-F(10)-17/2020 dated 6-10-2020 as required under clause (3) of Article 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION No. 68/2020-State Tax

Shimla-2, the 6th October, 2020

No. EXN-F(10)-17/2020.—In exercise of the powers conferred by section 128 of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017) (hereafter in this notification referred to as the said Act), the Governor of Himachal Pradesh, on the recommendations of the Council, is please to waive the amount of late fee payable under section 47 of the said Act which is in excess of two hundred and fifty rupees, for the registered persons who fail to furnish the return in FORM GSTR-10 by the due date but furnishes the said return between the period from 22nd day of September, 2020 to 31st day of December, 2020.”.

By order,
Sd/-
(JAGDISH CHANDER SHARMA),
Principal Secretary (E&T).

आबकारी एवं कराधान विभाग

अधिसूचना संख्या: 44/2020—राज्य कर

शिमला-2, 8 अक्टूबर, 2020

सं० ई० एक्स० एन०-एफ 10-4-2020-वाल-1.—राज्यपाल, हिमाचल प्रदेश, हिमाचल प्रदेश माल और सेवा कर अधिनियम, 2017 (2017 का 10) की धारा 164 के साथ पठित हिमाचल प्रदेश माल और सेवा

EXCISE AND TAXATION DEPARTMENT

Notification No. 69/2020-State Tax

Shimla-2, the 16th October, 2020

No. EXN-F(10)-3/2020.—In exercise of the powers conferred by sub-section (1) of section 44 of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017), read with rule 80 of the Himachal Pradesh Goods and Services Tax Rules, 2017, the Commissioner, on the recommendations of the Council, is hereby makes the following further amendments in the notification of the Government of Himachal Pradesh, No. 41/2020-State Tax, dated the 14th July, 2020, published in the Gazette of Himachal Pradesh *vide* number EXN-F(10)-4/2020, dated the 16th July, 2020, namely:—

In the said notification, for figures, letters and words “30th September, 2020”, the figures, letters and words “31st October, 2020” shall be substituted.

By order,

Sd/-

(JAGDISH CHANDER SHARMA),
Principal Secretary (E&T).

Note.—The principal notification No. 41/2020-State Tax, dated the 14th July, 2020, was published in the Gazette of Himachal Pradesh *vide* notification number EXN-F(10)-4/2020, dated the 16th July, 2020.

आबकारी एवं कराधान विभाग

अधिसूचना संख्या: 70/2020—राज्य कर

शिमला-2, 16 अक्टूबर, 2020

संख्या ई.एक्स.एन.—एफ.(10)—3/2020.—हिमाचल प्रदेश माल और सेवा कर नियम, 2017 के नियम 48 के उप नियम (4) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, राज्यपाल, हिमाचल प्रदेश, परिषद की सिफारिशों पर, अधिसूचना संख्या 13/2017—राज्य कर दिनांक 23 जून, 2020 जो हिमाचल प्रदेश के राजपत्र में संख्या ई.एक्स.एन.—एफ.(10)—4/2020 दिनांक 24 जून, 2020, के तहत प्रकाशित की गई थी, में निम्नलिखित संशोधन करते हैं, अर्थात्:—

उक्त अधिसूचना के पहले पैरा में,—

- (i) “किसी वित्तीय वर्ष” शब्दों के स्थान पर “2017-18 से किसी भी पूर्ववर्ती वित्तीय वर्ष” शब्द रखे जाएंगे;
- (ii) “रजिस्ट्रीकृत व्यक्ति को माल या सेवा या दोनों की” शब्दों के पश्चात् “या निर्यात के लिए” शब्द अंतःस्थापित किए जाएंगे।

आदेश द्वारा,

हस्ताक्षरित/—

(जगदीश चन्द्र शर्मा),
प्रधान सचिव (आबकारी एवं कराधान)।

टिप्पण.—मूल अधिसूचना संख्या 13/2020—राज्य कर दिनांक 23 जून, 2020 जिसे हिमाचल प्रदेश के राजपत्र में संख्या: ई.एक्स.एन.—एफ.(10)—4/2020 तारीख 24 जून, 2020 के तहत प्रकाशित किया गया था जिसे अधिसूचना संख्या 61/2020—राज्य कर दिनांक 6 अक्टूबर, 2020 जिसे हिमाचल प्रदेश के राजपत्र में संख्या: ई.एक्स.एन.—एफ.(10)—15/2020 तारीख 8 अक्टूबर, 2020 द्वारा संशोधित किया गया।

EXCISE AND TAXATION DEPARTMENT

Notification No. 70/2020-State Tax

Shimla-2, the 16th October, 2020

No. EXN-F(10)-3/2020.—In exercise of the powers conferred by sub-rule (4) of rule 48 of the Himachal Pradesh Goods and Services Tax Rules, 2017, the Governor, on the recommendations of the Council, is pleased to make the following further amendments in the notification of the Government of Himachal Pradesh, No. 13/2020-State Tax, dated the 23rd June, 2020, published in the Gazette of Himachal Pradesh *vide* number EXN-F(10)-4/2020, dated the 24th June, 2020, namely:—

In the said notification, in the first paragraph,—

- (i) for the words “a financial year”, the words and figures “any preceding financial year from 2017-18 onwards” shall be substituted;
- (ii) after the words “goods and services or both to a registered person”, the words “or for exports” shall be inserted.

By order,

Sd/-
(JAGDISH CHANDER SHARMA),
Principal Secretary (E&T).

Note.—The principal notification No. 13/2020-State Tax, dated the 23rd June, 2020, was published in the Gazette of Himachal Pradesh *vide* notification number EXN-F(10)-4/2020, dated the 24th June, 2020 and was subsequently amended *vide* notification No. 61/2020- State Tax, dated the 6th October, 2020, published *vide* number EXN-F(10)-15/2020 dated the 8th October, 2020.

आबकारी एवं कराधान विभाग

अधिसूचना संख्या: 71/2020—राज्य कर

शिमला-2, 16 अक्टूबर, 2020

संख्या ई.एक्स.एन.—एफ.(10)—3/2020.—हिमाचल प्रदेश माल और सेवा कर नियम, 2017 के नियम 46 के छठे परंतुक द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, राज्यपाल, हिमाचल प्रदेश, परिषद की सिफारिशों पर, अधिसूचना संख्या 14/2017—राज्य कर दिनांक 23 जून, 2020 जो हिमाचल प्रदेश के राजपत्र में संख्या

ई.एक्स.एन.-एफ.(10)-4/2020 दिनांक 24 जून, 2020, के तहत प्रकाशित की गई थी, में निम्नलिखित संशोधन करते हैं, अर्थात:-

उक्त अधिसूचना में,—

- (i) पहले अनुच्छेद में, “एक वित्तीय वर्ष” शब्दों के स्थान पर “2017-18 से किसी भी पूर्ववर्ती वित्तीय वर्ष” अंक और शब्द प्रतिस्थापित किये जाएंगे;
- (ii) दूसरे अनुच्छेद में, “1 अक्टूबर, 2020” अंको और शब्दों के स्थान पर “1 दिसम्बर, 2020” अंक और शब्द प्रतिस्थापित किये जाएंगे।

आदेश द्वारा,

हस्ताक्षरित /—

(जगदीश चन्द्र शर्मा),

प्रधान सचिव (आबकारी एवं कराधान)।

टिप्पण.—मूल अधिसूचना संख्या 14/2020—राज्य कर दिनांक 23 जून, 2020 जिसे हिमाचल प्रदेश के राजपत्र में संख्या: ई.एक्स.एन.-एफ.(10)-4/2020 तारीख 24 जून, 2020 के तहत प्रकाशित किया गया था।

EXCISE AND TAXATION DEPARTMENT

Notification No. 71/2020-State Tax

Shimla-2, the 16th October, 2020

No. EXN-F(10)-3/2020.—In exercise of the powers conferred by sixth proviso to rule 46 of the Himachal Pradesh Goods and Services Tax Rules, 2017, the Governor, on the recommendations of the Council, is pleased to make the following further amendments in the notification of the Government of Himachal Pradesh, No. 14/2020-State Tax, dated the 23rd June, 2020, published in the Gazette of Himachal Pradesh *vide* number EXN-F(10)-4/2020, dated the 24th June, 2020, namely:—

In the said notification, in the first paragraph,—

- (i) in the first paragraph, for the words “\a financial year”, the words and figures “any preceding financial year from 2017-18 onwards” shall be substituted;
- (ii) in the second paragraph, for the figures, letters and words “1st day of October”, figures, letters and words “1st day of December” shall be substituted.

By order,

Sd/-

(JAGDISH CHANDER SHARMA),

Principal Secretary (E&T).

Note.—The principal notification No. 14/2020-State Tax, dated the 23rd June, 2020, was published in the Gazette of Himachal Pradesh *vide* notification number EXN-F(10)-4/2020, dated the 24th June, 2020.

1. (1) इन नियमों का संक्षिप्त नाम हिमाचल प्रदेश माल और सेवा कर (ग्यारहवां संशोधन) नियम, 2020 है।

(2) अन्यथा उपबंधित के सिवाय, व राजपत्र में प्रकाशन की तारीख को प्रवृत्त होंगे।

2. हिमाचल प्रदेश माल और सेवा कर नियम, 2017 (जिसे इसमें इसके पश्चात् उक्त नियम कहा गया है) के नियम 46 में, खंड (थ) के पश्चात् निम्नलिखित खंड अंतःस्थापित किया जाएगा, अर्थात्:—

“(द) नियम 48 के उपनियम (4) के अधीन विहित रीति में बीजक जारी किए जाने के मामले में, इसमें बीजक सन्दर्भ संख्या (आई. आर. एन.) सन्निहित करने वाला त्वरित निर्देशकूट।”

3. उक्त नियम के नियम 48 के खंड (4) में निम्नलिखित परन्तुक अंतःस्थापित किया जाएगा, अर्थात्:—

“परन्तु आयुक्त, परिषद् की सिफारिशों पर अधिसूचना द्वारा, ऐसी शर्तें और निर्बंधनों के अधीन रहते हुए जो उक्त अधिसूचना में विनिर्दिष्ट की गई हो, विनिर्दिष्ट अवधि के लिए इस उपनियम के अधीन बीजक जारी करने से किसी रजिस्ट्रीकृत व्यक्ति या व्यक्तियों के वर्ग को छूट दे सकेगा।”

4. उक्त नियम के नियम 138—क में, उपनियम (2) के स्थान पर निम्नलिखित उपनियम रखा जाएगा, अर्थात्:—

“(2) नियम 48 के उपनियम (4) के अधीन विहित रीति में बीजक जारी किए जाने के मामले में, बीजक निर्देश संख्या (आई. आर. एन.) सन्निहित करने वाला त्वरित निर्देशकूट को ऐसे कर बीजक की भौतिक प्रति के बदले उचित अधिकारी द्वारा सत्यापन के लिए इलैक्ट्रॉनिक ढंग से प्रस्तुत किया जा सकेगा।”

आदेश द्वारा,

हस्ताक्षरित /—

प्रधान सचिव (आबकारी एवं कराधान)।

टिप्पण:— मूल अधिसूचना संख्या 14/2020—राज्य कर दिनांक 23 जून, 2020 जिसे हिमाचल प्रदेश के राजपत्र में संख्या: ई.एक्स.एन.—एफ.(10)—4/2020 तारीख 24 जून, 2020 के तहत प्रकाशित किया गया था और अधिसूचना संख्या 62/2020—राज्य कर दिनांक 24 नवम्बर, 2020 जोकि राजपत्र, संख्या ई0एक्स0एन0—एफ(10)—14/2020 दिनांक 26 नवम्बर, 2020 द्वारा प्रकाशित की गई थी, द्वारा अंतिम संशोधन किया गया था।

[Authoritative English text of this Department Notification No. EXN-F(10)-3/2020 dated 02-12-2020 as required under clause (3) of Article 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION No. 72/2020-State Tax

Shimla-2, the 2nd December, 2020

No. EXN-F(10)-3/2020.—In exercise of the powers conferred by section 164 of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017), the Governor, on the

recommendations of the Council, is pleased to make the following rules further to amend the Himachal Pradesh Goods and Services Tax Rules, 2017, namely:—

1. (1) These rules may be called the Himachal Pradesh Goods and Services Tax (Eleventh Amendment) Rules, 2020.

(2) Save as otherwise provided in these rules, they shall come into force on the date of their publication in the Official Gazette.

2. In the Himachal Pradesh Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 46, after clause (q), the following clause shall be inserted, namely:—

“(r) Quick Reference code, having embedded Invoice Reference Number (IRN) in it, in case invoice has been issued in the manner prescribed under sub-rule(4) of rule 48.”.

3. In the said rules, in rule 48, in sub-rule (4), the following proviso shall be inserted, namely:—

“Provided that the Commissioner may, on the recommendations of the Council, by notification, exempt a person or a class of registered persons from issuance of invoice under this sub-rule for a specified period, subject to such conditions and restrictions as may be specified in the said notification.”.

4. In the said rules, in rule 138A, for sub-rule (2), the following sub-rule shall be substituted, namely:—

“(2) In case, invoice is issued in the manner prescribed under sub-rule (4) of rule 48, the Quick Reference (QR) code having an embedded Invoice Reference Number (IRN) in it, may be produced electronically, for verification by the proper officer in lieu of the physical copy of such tax invoice.”.

By order,

Sd/-

Pr. Secretary (E&T).

Note:—The principal notification No. 3/2017-State Tax, dated the 19th June, 2020, was published in the Gazette of Himachal Pradesh *vide* notification number EXN-F(10)-13/2017, dated the 27th June, 2020 and last amended *vide* notification No. 62/2020-State Tax dated the 24th November, 2020 and published *vide* number EXN-F(10)-14/2020, dated the 26th November, 2020.

DOOR-TO-DOOR GARBAGE COLLECTION & DISPOSAL BYE-LAWS-2018

NOTIFICATION

12th October, 2020

No. NP-Sunni/2019-571.—The following Bye-laws made by Nagar Panchayat Sunni, for regulating The **Door-to-Door Garbage Collection & Disposal-2018** in exercise of the powers

आबकारी एवं कराधान विभाग

अधिसूचना संख्या: 73/2020—राज्य कर

शिमला-2, 23 अक्टूबर, 2020

सं0ई.एक्स.एन.—एफ.(10)—3/2020.—हिमाचल प्रदेश माल और सेवा कर अधिनियम, 2017(2017 का 10) की धारा 148 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, राज्यपाल, हिमाचल प्रदेश, परिषद् की सिफारिशों पर, उन रजिस्ट्रीकृत व्यक्तियों को, जिन्हें हिमाचल प्रदेश माल और सेवा कर नियम, 2017 के नियम 48 के उप-नियम (4) के तहत निर्दिष्ट तरीके से बीजक तैयार करना है, परंतु उन्होंने उक्त तरीके के अलावा अन्य तरीके से बीजक तैयार किया है, ऐसे व्यक्तियों के वर्ग के रूप में अधिसूचित करती है जो 1 अक्टूबर, 2020 से 31 अक्टूबर, 2020 की अवधि के दौरान विशेष प्रक्रिया का पालन करेंगे, उक्त व्यक्ति ऐसे बीजक की तारीख से तीस दिनों के भीतर, सामान्य माल और सेवा कर इलेक्ट्रॉनिक पोर्टल पर प्ररूप जीएसटी आईएनवी-01 में निर्दिष्ट विवरण अपलोड करके ऐसे बीजक के लिए बीजक संदर्भ संख्या (आईआरएन) प्राप्त करेंगे एवं ऐसा न करने पर वह बीजक मान्य नहीं माना जाएगा।

आदेश द्वारा,
हस्ताक्षरित/—
(जगदीश चन्द्र शर्मा)
प्रधान सचिव (आबकारी एवं कराधान।

[Authoritative English text of this Department Notification No. EXN-F(10)-3/2020 dated 23.10.2020 as required under clause (3) of Article 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION No. 73/2020-State Tax

Shimla-2, the 23rd October, 2020

No. EXN-F(10)-3/2020.—In exercise of the powers conferred by section 148 of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017), the Governor, on the recommendations of the Council, is pleased to notify the registered persons required to prepare the tax invoice in the manner specified under sub-rule (4) of rule 48 of the Himachal Pradesh Goods and Services Tax Rules, 2017, who have prepared tax invoice in a manner other than the said manner, as the class of persons who shall, during the period from the 1st day of October, 2020 to the 31st day of October, 2020, follow the special procedure such that the said persons shall obtain an Invoice Reference Number (IRN) for such invoice by uploading specified particulars in FORM GST INV-01 on the Common Goods and Services Tax Electronic Portal, within thirty days from the date of such invoice, failing which the same shall not be treated as an invoice.

By order,
Sd/-
(JAGDISH CHANDER SHARMA),
Principal Secretary (E&T).

शक्तियों का प्रयोग करते हुए, राज्यपाल, हिमाचल प्रदेश, परिषद् की सिफारिशों पर, पूर्ववर्ती वित्तीय वर्ष या चालू वित्तीय वर्ष में 1.5 करोड़ रुपये तक का संकलित व्यापारावर्त रखने वाले रजिस्ट्रीकृत व्यक्तियों को, ऐसे रजिस्ट्रीकृत व्यक्तियों के वर्ग के रूप में, जो माल या सेवाओं अथवा दोनों की जावक पूर्ति के ब्यौरे प्रस्तुत करने के लिए नीचे उल्लिखित विशेष प्रक्रिया का अनुसरण करेंगे, अधिसूचित करते हैं।

2. उक्त रजिस्ट्रीकृत व्यक्ति नीचे दी गई सारणी के स्तम्भ (2) में यथाविनिर्दिष्ट त्रैमास के दौरान प्रभावी, हिमाचल प्रदेश माल और सेवाकर नियम, 2017 के अधीन प्ररूप जीएसटीआर-1 में माल या सेवा अथवा दोनों की जावक पूर्ति के ब्यौरे उक्त सारणी के स्तम्भ (3) की तत्स्थानी में यथाविनिर्दिष्ट समय सीमा तक प्रस्तुत करेंगे, अर्थात:—

सारणी

क्रम सं०	त्रैमास जिसके लिए प्ररूप जीएसटीआर-1 में ब्यौरे प्रस्तुत किए गए हैं	प्ररूप जीएसटीआर-1 में ब्यौरे प्रस्तुत करने के लिए समय अवधि
1	2	3
1.	अक्टूबर, 2020 से दिसंबर, 2020	13 जनवरी, 2021
2.	जनवरी, 2021 से मार्च, 2021	13 अप्रैल, 2021

3. अक्टूबर, 2020 से मार्च, 2021 के लिए उक्त अधिनियम की धारा 38 की उपधारा (2) के अधीन यथास्थिति ब्यौरे या विवरणी प्रस्तुत करने की समय-सीमा तत्पश्चात् राजपत्र में अधिसूचित की जाएगी।

आदेश द्वारा,

हस्ताक्षरित/—

(जगदीश चन्द्र शर्मा),

प्रधान सचिव (आबकारी एवं कराधान)।

[Authoritative English text of this Department Notification No. EXN-F(10)-3/2020 dated 26-11-2020 as required under clause (3) of Article 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION No. 74/2020-State Tax

Shimla-2, the 26th November, 2020

No. EXN-F(10)-3/2020.—In exercise of the powers conferred by Section 148 of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017) (hereafter in this notification referred to as the said Act), the Governor of Himachal Pradesh, on the recommendations of the Council, is pleased to notify the registered persons having aggregate turnover of up to 1.5 crore rupees in the preceding financial year or the current financial year, as the class of registered persons who shall follow the special procedure as mentioned below for furnishing the details of outward supply of goods or services or both.

2. The said registered persons shall furnish the details of outward supply of goods or services or both in **FORM GSTR-1** under the Himachal Pradesh Goods and Services Tax Rules, 2017, effected during the quarter as specified in column (2) of the Table below till the time period as specified in the corresponding entry in column (3) of the said Table, namely:—

Table

Sl. No.	Quarter for which details in FORM GSTR-1 are furnished	Time period for furnishing details in FORM GSTR-1
(1)	(2)	(3)
1.	October, 2020 to December, 2020	13th January, 2021
2.	January, 2021 to March, 2021	13th April, 2021

3. The time limit for furnishing the details or return, as the case may be, under sub-section (2) of Section 38 of the said Act, for the months of October, 2020 to March, 2021 shall be subsequently notified in the Official Gazette.

By order,

Sd/-

(JAGDISH CHANDER SHARMA),
Principal Secretary (E&T).

आबकारी एवं कराधान विभाग

अधिसूचना संख्या: 75/2020—राज्य कर

शिमला—2, 26 नवम्बर, 2020

सं० ई.एक्स.एन.—एफ.(10)—3/2020.—हिमाचल प्रदेश माल और सेवा कर अधिनियम, 2017(2017 का 10) (जिसे इस अधिसूचना में इसके पश्चात उक्त अधिनियम कहा गया है) की धारा 168 के साथ पठित धारा 37 की उपधारा (1) के दूसरे परंतुक द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, आयुक्त, परिषद् की सिफारिशों पर, ऐसे रजिस्ट्रीकृत व्यक्तियों के वर्ग द्वारा जो पूर्ववर्ती वित्तीय वर्ष या चालू वित्तीय वर्ष में 1.5 करोड़ रुपये तक का संकलित व्यापारावर्त रखते हैं, अक्टूबर, 2020 से मार्च, 2021 तक प्रत्येक मास के लिए हिमाचल प्रदेश माल और सेवाकर नियम, 2017 के अधीन प्ररूप जीएसटीआर-1 में जावक पूर्ति के ब्यौरे प्रस्तुत करने के लिए समय—सीमा को ऐसे मास के उत्तरवर्ती मास के 11वें दिन तक बढ़ाते हैं।

2. अक्टूबर, 2020 से मार्च, 2021 के लिए उक्त अधिनियम की धारा 38 की उपधारा (2) के अधीन यथास्थिति ब्यौरे या विवरणी प्रस्तुत करने की समय—सीमा तत्पश्चात् राजपत्र में अधिसूचित की जाएगी।

आदेश द्वारा,

हस्ताक्षरित /—

(जगदीश चन्द्र शर्मा),
प्रधान सचिव (आबकारी एवं कराधान)।

[Authoritative English text of this Department Notification No. EXN-F(10)-3/2020 dated 26-11-2020 as required under clause (3) of Article 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION No. 75/2020-State Tax

Shimla-2, the 26th November, 2020

No. EXN-F(10)-3/2020.—In exercise of the powers conferred by the second proviso to sub-section (1) of Section 37 read with, Section 168 of the Himachal Pradesh Goods and

Services Tax Act, 2017 (10 of 2017) (hereafter in this notification referred to as the said Act), the Commissioner, on the recommendations of the Council, hereby extend the time limit for furnishing the details of outward supplies in FORM GSTR-1 of the Himachal Pradesh Goods and Services Tax Rules, 2017, by such class of registered persons having aggregate turnover of more than 1.5 crore rupees in the preceding financial year or the current financial year, for each of the months from October, 2020 to March, 2021 till the eleventh day of the month succeeding such month.

2. The time limit for furnishing the details or return, as the case may be, under sub-section (2) of Section 38 of the said Act, for the months of October, 2020 to March, 2021 shall be subsequently notified in the Official Gazette.

By order,

Sd/-

(JAGDISH CHANDER SHARMA),
Principal Secretary (E&T).

आबकारी एवं कराधान विभाग

अधिसूचना संख्या: 76/2020-राज्य कर

शिमला-2, 26 नवंबर, 2020

सं० ई.एक्स.एन.-एफ.(10)-3/2020.—हिमाचल प्रदेश माल और सेवा कर अधिनियम, 2017 (2017 का 10) (जिसे इस अधिसूचना में इसके पश्चात उक्त अधिनियम कहा गया है) के नियम 61 के उपनियम (5) के साथ पठित हिमाचल प्रदेश माल और सेवाकर अधिनियम कहा गया है) की धारा 168 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, आयुक्त, परिषद की सिफारिशों पर, विनिर्दिष्ट करता है कि अक्टूबर, 2020 से मार्च, 2021 तक के प्रत्येक मास के लिए विवरणी उक्त नियमों के प्ररूप जीएसटीआर-3ख के सामान्य पोर्टल के माध्यम से इलेक्ट्रॉनिक रूप में, ऐसे मास के उत्तरवर्ती मास के बीसवें दिवस को या उसके पूर्व प्रस्तुत की जाएगी :

परन्तु, पूर्ववर्ती वित्तीय वर्ष में कुल आवर्त पांच करोड़ रुपए तक का होने वाले करदाताओं के लिए, जिनका कारबार का मुख्य स्थान हिमाचल प्रदेश राज्य में है, अक्टूबर, 2020 से मार्च, 2021 तक के प्रत्येक मास के लिए विवरणी उक्त नियमों के प्ररूप जीएसटीआर-3ख में सामान्य पोर्टल के माध्यम से इलेक्ट्रॉनिक रूप में, ऐसे मास के उत्तरवर्ती मास के चौबीसवें दिवस को या उसके पूर्व प्रस्तुत की जाएगी :

2. प्ररूप जीएसटीआर-3ख के अनुसार, कर दायित्व से उन्मोचन के लिए कर संदाय.—उक्त नियमों के प्ररूप जीएसटीआर-3ख में विवरणी प्रस्तुत करने वाला प्रत्येक रजिस्ट्रीकृत व्यक्ति, उक्त अधिनियम की धारा 49 के उपबंधों के अधीन, कर, ब्याज, शास्ति, फीस या उक्त अधिनियम के अधीन किसी अन्य संदेय रकम का, यथास्थिति, इलेक्ट्रॉनिक नकद खाते या इलेक्ट्रॉनिक उधार खाते में विकलन द्वारा, जिस तारीख पर उससे उक्त विवरणी देना अपेक्षित है, प्रथम पैरा में यथाविनिर्दिष्ट अंतिम तारीख के पश्चात् नहीं, अपने दायित्व का उन्मोचन करेगा।

आदेश द्वारा,

हस्ताक्षरित /—

(जगदीश चन्द्र शर्मा),

प्रधान सचिव (आबकारी एवं कराधान)।

[Authoritative English text of this Department Notification No. EXN-F(10)-3/2020 dated 26-11-2020 as required under clause (3) of Article 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION No. 76/2020-State Tax

Shimla-2, the 26th November, 2020

No. EXN-F(10)-3/2020.—In exercise of the powers conferred by Section 168 of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017) (hereafter in this notification referred to as the said Act), read with sub-rule (5) of rule 61 of the Himachal Pradesh Goods and Service Tax Rules, 2017 (hereafter in this notification referred to as the said rules), the Commissioner, on the recommendations of the Council, hereby specifies that the return in **FORM GSTR-3B** of the said rules for each of the months from October, 2020 to March, 2021 shall be furnished electronically through the common portal, on or before the twentieth day of the month succeeding such month:

“Provided that, for taxpayers having an aggregate turnover of upto five crore rupees in the previous financial year, whose principal place of business is in the State of Himachal Pradesh, the return in FORM GSTR-3B of the said rules for the months of October, 2020 to March, 2021 shall be furnished electronically through the common portal, on or before the twenty-fourth day of the month succeeding such month.

2. Payment of taxes for discharge of tax liability as per FORM GSTR 3B.—Every registered persons furnishing the return in **FORM GSTR-3B** of the said rules shall, subject to the provisions of Section 49 of the said Act, discharge his liability towards tax by debiting the electronic cash ledger or electronic credit ledger, as the case may be and his liability towards interest, penalty, fees or any other amount payable under the said Act by debiting the electronic cash ledger, not later than the last date, as specified in the first paragraph, on which he is required to furnish the said return.

By order,

Sd/-

(JAGDISH CHANDER SHARMA),
Principal Secretary (E&T).

आबकारी एवं कराधान विभाग

अधिसूचना संख्या: 77/2020—राज्य कर

शिमला-2, 26 नवम्बर, 2020

सं० ई.एक्स.एन.-एफ.(10)-3/2020.—हिमाचल प्रदेश माल और सेवा कर अधिनियम, 2017 (2017 का 10) (जिसे इस अधिसूचना में इसके पश्चात उक्त अधिनियम कहा गया है) की धारा 148 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, राज्यपाल हिमाचल प्रदेश, परिषद् की सिफारिशों पर, एतद्वारा हिमाचल प्रदेश

की अधिसूचना संख्या 47/2019—राज्य कर, दिनांक, 1 नवम्बर, 2019, जिसे हिमाचल प्रदेश के राजपत्र में संख्या ई.एक्स.एन.—एफ.(10)—22/2019 दिनांक, 4 नवंबर, 2019 को प्रकाशित किया गया था, में निम्नलिखित संशोधन करते हैं, अर्थात:—

उक्त अधिसूचना में, शुरुआती पैरा में, “वित्तीय वर्ष 2017—18 और 2018—19” शब्दों और अंकों के स्थान पर “वित्तीय वर्ष 2017—18, 2018—19 और 2019—20” शब्द और अंक प्रतिस्थापित किए जाएंगे।

आदेश द्वारा,

हस्ताक्षरित /—

(जगदीश चन्द्र शर्मा),

प्रधान सचिव (आबकारी एवं कराधान)।

टिप्पण.—प्रधान अधिसूचना संख्या 47/2019—राज्य कर दिनांक, 1 नवंबर, 2019 जिसे हिमाचल प्रदेश के राजपत्र में संख्या ई.एक्स.एन.—एफ.(10)—22/2019 दिनांक, 4 नवंबर, 2019 को प्रकाशित किया गया था।

[Authoritative English text of this Department Notification No. EXN-F(10)-3/2020 dated 26-11-2020 as required under clause (3) of Article 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION No. 77/2020-State Tax

Shimla-2, the 26th November, 2020

No. EXN-F(10)-3/2020.—In exercise of the powers conferred by Section 148 of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017) (hereinafter referred to as the said Act), the Governor of Himachal Pradesh, on the recommendations of the Council, is pleased to make the following amendment in the notification of Government of Himachal Pradesh, No. 47/2019—State Tax dated the 1st November, 2019, published in the Gazette of Himachal Pradesh *vide* number EXN-F(10)-22/2019, dated the 4th November, 2019, namely:—

In the said notification in the opening paragraph, for the words and figures “financial years 2017-18 and 2018-19”, the words and figures “financial years 2017-18, 2018-19 and 2019-20” shall be substituted.

By order,

Sd/-

(JAGDISH CHANDER SHARMA),

Principal Secretary (E&T).

Note.—The principal notification No. 47/2019-State Tax dated the 1st November, 2019, published in the Gazette of Himachal Pradesh *vide* number EXN-F(10)-22/2019, dated the 4th November, 2019.

एकीकृत कर						
उपकर						“

आदेश द्वारा,

हस्ताक्षरित /—

प्रधान सचिव (आबकारी एवं कराधान)।

टिप्पणः—मूल अधिसूचना जिसे हिमाचल प्रदेश के राजपत्र में संख्या: ई.एक्स.एन.—एफ.(10)—13/2017 तारीख 27 जून 2017 के तहत प्रकाशित किया गया था और अधिसूचना संख्या 72/2020—राज्य कर दिनांक 2 दिसम्बर, 2020 जोकि राजपत्र, संख्या ई0एक्स0एन0—एफ(10)—3/2020 दिनांक 3 दिसम्बर, 2020 द्वारा प्रकाशित की गई थी, द्वारा अंतिम संशोधन किया गया था।

[Authoritative English text of this Department Notification No.EXN-F(10)-3/2020 dated 04-12-2020 as required under clause (3) of Article 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION No. 79/2020-State Tax

Shimla-2, the 4th December, 2020

No. EXN-F(10)-3/2020.—In exercise of the powers conferred by section 164 of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017), the Governor of Himachal Pradesh, on the recommendations of the Council, is pleased to make the following rules further to amend the Himachal Pradesh Goods and Services Tax Rules, 2017, namely:—

1. Short title and commencement.—(1) These rules may be called the Himachal Pradesh Goods and Services Tax (Twelfth Amendment) Rules, 2020.

(2) Save as otherwise provided in these rules, they shall come into force on the date of their publication in the Official Gazette.

2. In the Himachal Pradesh Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 46, for the first proviso, the following proviso shall be substituted, namely:—

“Provided that the Government may, on the recommendations of the Council, by notification, specify—

- (i) the number of digits of Harmonised System of Nomenclature code for goods or services that a class of registered persons shall be required to mention; or

(ii) a class of supply of goods or services for which specified number of digits of Harmonised System of Nomenclature code shall be required to be mentioned by all registered taxpayers; and

(iii) the class of registered persons that would not be required to mention the Harmonised System of Nomenclature code for goods or services:”.

3. In the said rules, for rule 67A, the following rule shall be substituted, namely.—

“67A. Manner of furnishing of return or details of outward supplies by short messaging service facility.—Notwithstanding anything contained in this Chapter, for a registered person who is required to furnish a Nil return under section 39 in **FORM GSTR-3B** or a Nil details of outward supplies under section 37 in **FORM GSTR-1** or a Nil statement in **FORM GST CMP-08** for a tax period, any reference to electronic furnishing shall include furnishing of the said return or the details of outward supplies or statement through a short messaging service using the registered mobile number and the said return or the details of outward supplies or statement shall be verified by a registered mobile number based One Time Password facility.

Explanation.—For the purpose of this rule, a Nil return or Nil details of outward supplies or Nil statement shall mean a return under section 39 or details of outward supplies under section 37 or statement under rule 62, for a tax period that has nil or no entry in all the Tables in **FORM GSTR-3B** or **FORM GSTR-1** or **FORM GST CMP-08**, as the case may be.”.

4. In the said rules, in rule 80, in sub-rule (3), for the proviso, the following proviso shall be substituted, namely:—

“Provided that for the financial year 2018-2019 and 2019-2020, every registered person whose aggregate turnover exceeds five crore rupees shall get his accounts audited as specified under sub-section (5) of section 35 and he shall furnish a copy of audited annual accounts and a reconciliation statement, duly certified, in **FORM GSTR-9C** for the said financial year, electronically through the common portal either directly or through a Facilitation Centre notified by the Commissioner.”.

5. In the said rules, with effect from the 20th day of March, 2020, in rule 138E, after the third proviso, the following proviso shall be inserted, namely:—

“Provided also that the said restriction shall not apply during the period from the 20th day of March, 2020 till the 15th day of October, 2020 in case where the return in **FORM GSTR-3B** or the statement of outward supplies in **FORM GSTR-1** or the statement in **FORM GST CMP-08**, as the case may be, has not been furnished for the period February, 2020 to August, 2020.”.

6. In the said rules, in rule 142, in sub-rule (1A).—(i) for the words “proper officer shall”, the words “proper officer may” shall be substituted; (ii) for the words “shall communicate”, the word “communicate” shall be substituted.

7. In the said rules, in **FORM GSTR-1**, against serial number 12, in the Table, in column 6, in the heading, for the words “Total value”, the words “Rate of Tax” shall be substituted.

8. In the said rules, for **FORM GSTR-2A**, the following form shall be substituted, namely:—

“FORM GSTR-2A
[See rule 60(1)]

Details of auto drafted supplies

(Form GSTR 1, GSTR 5, GSTR-6, GSTR-7, GSTR-8, import of goods and inward supplies of goods received from SEZ units / developers)

Year				
Month				

1.	GSTIN																	
2.	(a)	Legal name of the registered person																
	(b)	Trade name, if any																

PART-A

(Amount in Rs. all Tables)

3. Inward supplies received from a registered person including supplies attracting reverse charge

GSTIN of supplier	Trade/ Legal name	Invoice details				Rate (%)	Taxable value	Amount of tax				Place of supply (Name of State/ UT)	Supply attracting reverse charge (Y/N)	GSTR-1/5 period	GSTR-1/5 filing date	GSTR-3B filing status (Yes/ No)	Amendment made, if any (GSTIN, Others)	Tax period in which amended	Effective date of cancellation, if any
		No.	Type	Date	Value			Integrated tax	Central tax	State/ UT tax	Cess								
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20

4. Amendment to Inward supplies received from a registered person including supplies attracting reverse charge (Amendment to 3)

Details of original Document		Revised details						Rate (%)	Taxable value	Amount of tax				Place of supply (Name of State/ UT)	Supply attracting reverse charge (Y/N)	GSTR-1/5 period	GSTR-1/5 filing date	GSTR-3B filing status (Yes/ No)	Amendment made (GSTIN, Others)	Tax period of original record	Effective date of cancellation if any,
No.	Date	GSTIN	Trade / Legal name	No.	Type	Date	Value			Integrated tax	Central tax	State/ UT tax	Cess								
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22

5. Debit /Credit notes received during current tax period :

GSTIN of supplier	Trade/ Legal name	Credit / Debit Note Details						Rate (%)	Taxable value	Amount of tax				Place of supply (Name of State/ UT)	Supply attracting reverse charge	GSTR-1/5 period	GSTR-1/5 filing date	GSTR-3B filing status (Yes/ No)	Amendment made, if any (GSTIN, Others)	Tax period in which amended	Effective date of cancellation, if any

		No.	Note type	Note supply type	Date	Value			Integrated tax	Central tax	State/ UT tax	Cess		(Y/N)						
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21

6. Amendment to Debit / Credit notes (Amendment to 5)

Details of original document			Revised details							Rate (%)	Taxable value	Amount of tax				Place of supply (Name of State/ UT)	Supply attracting reverse charge (Y/N)	GSTR-1/5 period	GSTR-1/5 filing date	GSTR-3B filing status (Yes / No)	Amendment made (GSTIN, Others)	Tax period of original record	Effective date of cancellation if any
Type	No.	Date	GSTIN of Supplier	Trade/ Legal name	No.	Note type	Note supply type	Date	Value			Integrated tax	Central tax	State/ UT tax	Cess								
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24

PART B

7. ISD credit received

GSTIN of ISD	Trade/ Legal name	ISD document details		ISD invoice details (for ISD credit note only)			ITC amount involved				GSTR-6 Period	GSTR-6 filing date	Amendment made, if any	Tax Period in which amended	ITC Eligibility
		Type	No.	Date	No.	Date	Integrated tax	Central tax	State/ UT tax	Cess					
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16

8. Amendments to ISD credit details

Original ISD Document Details			Revised details					Original ISD invoice details (for ISD credit note only)		ITC amount involved				ISD GSTR-6 Period	ISD GSTR-6 filing date	Amendment made	Tax period of original record	ITC Eligibility
Type	No.	Date	GSTIN of ISD	Trade/ Legal name	Type	No.	Date	No.	Date	Integrated Tax	Central Tax	State/ UT Tax	Cess					
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19

PART- C

9. TDS and TCS Credit (including amendments thereof) received

GSTIN of Deductor / GSTIN of E-Commerce Operator	Deductor Name / E-Commerce Operator Name	Tax period of GSTR-7 / GSTR-8 (Original / Amended)	Amount received / Gross value (Original / Revised)	Value of supplies returned	Net amount liable for TCS	Amount (Original / Revised)		
						Integrated tax	Central tax	State / UT tax
1	2	3	4	5	6	7	8	9

9A. TDS								
9B. TCS								

PART- D

10. Import of goods from overseas on bill of entry (including amendments thereof)

ICEGATE Reference date	Bill of entry details				Amount of tax		Amended (Yes/ No)
	Port code	No.	Date	Value	Integrated tax	Cess	
1	2	3	4	5	6	7	8

11. Inward supplies of goods received from SEZ units/developers on bill of entry (including amendments thereof)

GSTIN of the Supplier (SEZ)	Trade / Legal name	ICEGATE Reference date	Bill of Entry details				Amount of tax		Amended (Yes/ No)
			Port code	No.	Date	Value	Integrated tax	Cess	
1	2	3	4	5	6	7	8	9	10

Instructions:

5. Terms used :—

a. ITC – Input tax credit

b. ISD – Input Service Distributor

6. Important Advisory.—FORM GSTR-2A is statement which has been generated on the basis of the information furnished by your suppliers in their respective FORMS GSTR-1, 5, 6, 7 and 8. It is a dynamic statement and is updated on new addition/amendment made by your supplier in near real time. The details added by supplier would reflect in corresponding FORM GSTR-2A of the recipient irrespective of supplier's date of filing.

7. There may be scenarios where a percentage of the applicable rate of tax rate may be notified by the Government. A separate column will be provided for invoices / documents where such rate is applicable.

8. Table-wise instructions:

Table No. and Heading	Instructions
3 Inward supplies received from a registered person including supplies attracting reverse charge	<p>vii. The table consists of all the invoices (including invoices on which reverse charge is applicable) which have been saved / filed by your suppliers in their FORM GSTR-1 and 5.</p> <p>viii. Invoice type :</p> <p>(a) R- Regular (Other than SEZ supplies and deemed exports)</p> <p>(b) SEZWP- SEZ supplies with payment of tax</p> <p>(c) SEZWOP- SEZ supplies without payment of tax</p> <p>(d) DE- Deemed exports</p> <p>(e) CBW - Intra-State supplies attracting IGST</p> <p>ix. For every invoice, the period and date of FORM GSTR-1/5 in which such invoice has been declared and filed is being provided. It may be noted that the details added by supplier would reflect in corresponding FORM GSTR-2A of the recipient irrespective of supplier's date of filing. For example, if a supplier files his invoice INV-1 dated 10th November, 2019 in his FORM GSTR-1 of March 2020, the invoice will be reflected in FORM GSTR-2A of March, 2020 only. Similarly, if the supplier files his FORM GSTR-1 for the month of November on 5th March, 2020, the invoice will be reflected in FORM GSTR-2A of November 2019 for the recipient.</p> <p>x. The status of filing of corresponding FORM GSTR-3B for FORM GSTR-1 will also be provided.</p> <p>xi. The table also shows if the invoice or debit note was amended by the supplier and if yes, then the tax period in which such invoice was amended, declared and filed. For example, if a supplier has filed his invoice INV-1 dated 10th November, 2019 in his FORM GSTR-1 of November 2019, the invoice will be reflected in FORM GSTR-2A of November, 2019. If the supplier amends this invoice in FORM GSTR-1 of December 2019, the amended invoice will be made available in Table 4 of FORM GSTR-2A of December 2019. The original record present in Table 3 of FORM GSTR-2A of November 2019 for the recipient will now have updated columns of amendment made (GSTIN, others) and tax period of amendment</p>

	<p>as December 2019.</p> <p>xii. In case, the supplier has cancelled his registration, the effective date of cancellation will be provided.</p>
4. Amendment to inward supplies received from a registered person including supplies attracting reverse charge (Amendment to table 3)	<p>i. The table consists of amendment to invoices (including invoice on which reverse charge is applicable) which have been saved/filed by your suppliers in their FORM GSTR-1 and 5.</p> <p>ii. Tax period in which the invoice was reported originally and type of amendment will also be provided. For example, if a supplier has filed his invoice INV-1 dated 10th November, 2019 in his FORM GSTR-1 of November 2019, the invoice will be reflected in FORM GSTR-2A of November, 2019. If the supplier amends this invoice in FORM GSTR-1 of December 2019, the amended invoice will be made available in Table 4 of FORM GSTR-2A of December 2019. The original record present in Table 3 of FORM GSTR-2A of November 2019 for the recipient will now have updated columns of amendment made (GSTIN, others) and tax period of amendment as December 2019.</p>
5. Debit / Credit notes received during current tax period	<p>i. The table consists of the credit and debit notes (including credit/debit notes relating to transactions on which reverse charge is applicable) which have been saved/filed by your suppliers in their FORM GSTR-1 and 5.</p> <p>ii. If the credit/debit note has been amended subsequently, tax period in which the note has been amended will also be provided.</p> <p>iii. Note Type:</p> <ul style="list-style-type: none"> ○ Credit Note ○ Debit Note <p>iv. Note supply type:</p> <ul style="list-style-type: none"> ○ R- Regular (Other than SEZ supplies and Deemed exports) ○ SEZWP- SEZ supplies with payment of tax ○ SEZWOP- SEZ supplies without payment of tax ○ DE- Deemed exports ○ CBW - Intra-State supplies attracting IGST <p>v. For every credit or debit note, the period and date of FORM GSTR-1/5 in which such credit or debit note has been declared and</p>

	<p>filed is being provided. It may be noted that the details added by supplier would reflect in corresponding FORM GSTR-2A of the recipient irrespective of supplier's filing of FORM GSTR-1. For example, if a supplier files his credit note CN-1 dated 10th November, 2019 in his FORM GSTR-1 of March 2020, the credit note will be reflected in FORM GSTR-2A of March 2020 only. Similarly, if the supplier files his FORM GSTR-1 for the month of November on 5th March, 2020, the credit note will be reflected in FORM GSTR-2A of November 2019 for the recipient.</p> <p>vi. The status of filing of corresponding FORM GSTR-3B of suppliers will also be provided.</p> <p>vii. The table also shows if the credit note or debit note has been amended subsequently and if yes, then the tax period in which such credit note or debit note was amended, declared and filed.</p> <p>viii. In case, the supplier has cancelled his registration, the effective date of cancellation will be displayed.</p>
6. Amendment to Debit/Credit notes(Amendment to 5)	<p>i. The table consists of the amendments to credit and debit notes (including credit/debit notes on which reverse charge is applicable) which have been saved/filed by your suppliers in their FORM GSTR-1 and 5.</p> <p>ii. Tax period in which the note was reported originally will also be provided.</p>
7. ISD credit received	<p>i. The table consists of the details of the ISD invoices and ISD credit notes which have been saved/filed by an input service distributor in their FORM GSTR-6.</p> <p>ii. Document Type :</p> <ul style="list-style-type: none"> ○ ISD Invoice ○ ISD Credit Note <p>iii. If ISD credit note is issued subsequent to issue of ISD invoice, original invoice number and date will also be shown against such credit note. In case document type is ISD Invoice these columns would be blank</p> <p>iv. For every ISD invoice or ISD credit note, the period and date of FORM GSTR-6 in which such respective invoice or credit note has been declared and filed is being provided.</p> <p>v. The status of eligibility of ITC on ISD invoices as declared in FORM GSTR-6 will be provided.</p>

	vi. The status of eligibility of ITC on ISD credit notes will be provided.
8. Amendment to ISD credit received	i. The table consists of the details of the amendments to details of the ISD invoices and ISD credit notes which have been saved/filed by an input service distributor in their FORM GSTR-6.
9. TDS / TCS credit received	i. The table consists of the details of TDS and TCS credit from FORM GSTR-7 and FORM GSTR-8 and its amendments in a tax period.. ii. A separate facility will be provided on the common portal to accept/ reject TDS and TCS credit.
10 & 11 Details of Import of goods from overseas on bill of entry and from SEZ units and developers and their respective amendments	i. The table consists of details of IGST paid on imports of goods from overseas and SEZ units / developers on bill of entry and amendment thereof. ii. The ICEGATE reference date is the date from which the recipient is eligible to take input tax credit. iii. The table also provides if the Bill of entry was amended. iv. Information is provided in the tables based on data received from ICEGATE. Information on certain imports such as courier imports may not be available.

9. In the said rules, in **FORM GSTR-5**,—

(i) in the table,—

(a) in serial number 2, after entry (c), the following entries shall be inserted, namely:—

“(d)	ARN	Auto Populated
(e)	Date of ARN	Auto Populated.”;

(b) in serial number 10,—

(A) in the heading, after the words, “Total tax liability”, the brackets and words “(including reverse charge liability, if any)”, shall be inserted;

(B) after serial number 10B and the entry relating thereto, the following serial number and entry shall be inserted, namely,—

“10C. On account of inward supplies liable to reverse charge					
					”;

(ii) in the instructions,—

(a) for paragraph 7, the following paragraph shall be substituted, namely:—

“7. Invoice-level information, rate-wise, pertaining to the tax period should be reported as under:

(i) for all B to B supplies (whether inter-State or intra-State), invoice level details should be uploaded in Table 5;

(ii) for all inter-state B to C supplies, where invoice value is more than Rs. 2,50,000/- (B to C Large) invoice level detail to be provided in Table 6; and

(iii) for all B to C supplies, other than those reported in table 6, shall be reported in Table 7 providing State-wise summary of such supplies.”;

(b) in paragraph 8, in clause (ii), after the words, “invoice value is more than”, the word “rupees”, shall be inserted;

(c) for paragraph 10, the following paragraph shall be substituted, namely: —

“10. Table 10 consists of tax liability on account of outward supplies declared in the current tax period and negative ITC on account of amendment to import of goods in the current tax period. Inward supplies attracting reverse charge shall be reported in Part C of the table.”.

10. In the said rules, in **FORM GSTR-5A**,—

(i) against serial number 4 and entries relating thereto, the following entries shall be inserted, namely:—

“4(a) ARN:

4(b) Date of ARN:”;

(ii) for serial number 6, the following shall be substituted, namely:—

“6. Calculation of interest or any other amount

(Amount in Rupees)

Sl. No.	Description	Place of supply (State/UT)	Amount due (Interest/ Other)	
			Integrated tax	Cess
1	2	3	4	5
1.	Interest			
2.	Others			

	Total			
--	-------	--	--	--

";

(iii) for serial number 7, the following shall be substituted, namely:—

“7. Tax, interest and any other amount payable and paid

(Amount in Rupees)

Sl. No.	Description	Amount payable		Debit entry no.	Amount paid	
		Integrated tax	Cess		Integrated tax	Cess
1	2	3	4	5	6	7
1.	Tax Liability (based on Table 5 & 5A)					
2.	Interest (based on Table 6)					
3.	Others (based on Table 6)					

";

11. In the said rules, in FORM GSTR-9,—

(i) in the Table,—

(a) against serial number 8C, in column 2, for the entry, the following entry shall be substituted, namely:—

“ITC on inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs) received during the financial year but availed in the next financial year up to specified period”;

(b) against Pt. V, for the heading, the following heading shall be substituted, namely:—

“Particulars of the transactions for the financial year declared in returns of the next financial year till the specified period.”;

(ii) in the instructions,—

(a) after paragraph 2, the following entry shall be inserted, namely,—

“2A. In the Table, against serial numbers 4, 5, 6 and 7, the taxpayers shall report the values pertaining to the financial year only. The value pertaining to the preceding financial year shall not be reported here.”

(b) in paragraph 4,—

(A) after the words, letters and figures, “that additional liability for the FY 2017-18 or FY 2018-19”, the word, letters and figures “or FY 2019-20” shall be inserted;

(B) in the Table, in second column, for the letters, figures and word “FY 2017-18 and 2018-19” wherever they occur, the letters, figures and word “FY 2017-18, 2018-19 and 2019-20” shall be substituted;

(c) in paragraph 5, in the Table, in second column,—

- (A) against serial number 6B, after the entries, the following entry shall be inserted, namely:—

“For FY 2019-20, the registered person shall report the breakup of input tax credit as capital goods and have an option to either report the breakup of the remaining amount as inputs and input services or report the entire remaining amount under the “inputs” row only.”;

- (B) against serial number 6C and serial number 6D,—

- (i) after the entry ending with the words “entire input tax credit under the “inputs” row only.”, the following entry shall be inserted, namely:—

“For FY 2019-20, the registered person shall report the breakup of input tax credit as capital goods and have an option to either report the breakup of the remaining amount as inputs and input services or report the entire remaining amount under the “inputs” row only.”;

- (ii) in the entry ending with the words, figures and letters “Table 6C and 6D in Table 6D only.”, for the letters, figures and word “FY 2017-18 and 2018-19”, the letters, figures and word “FY 2017-18, 2018-19 and 2019-20” shall be substituted;

- (C) against serial number 6E, after the entry, the following entry shall be inserted, namely:—

“For FY 2019-20, the registered person shall report the breakup of input tax credit as capital goods and have an option to either report the breakup of the remaining amount as inputs and input services or report the entire remaining amount under the “inputs” row only.”;

- (D) against serial number 7A, 7B, 7C, 7D, 7E, 7F, 7G and 7H, in the entry, for the letters, figures and word “FY 2017-18 and 2018-19”, the letters, figures and word “FY 2017-18, 2018-19 and 2019-20” shall be substituted.;

- (E) against serial number 8A, after the entry, the following entry shall be inserted, namely:—

“For FY 2019-20, it may be noted that the details from **FORM GSTR-2A** generated as on the 1st November, 2020 shall be auto-populated in this table.”;

- (F) against serial number 8C, for the entries, the following entry shall be substituted, namely:—

“Aggregate value of input tax credit availed on all inward supplies (except those on which tax is payable on reverse charge basis but includes supply of services received from SEZs) received during the financial year for which the annual return is being filed for but credit on which was availed in the next financial year within the period specified under Section 16(4) of the CGST Act, 2017.”;

- (d) in paragraph 7,—

- (A) after the words and figures “April 2019 to September 2019.”, the following shall be inserted, namely:—

“For FY 2019-20, Part-V consists of particulars of transactions for the previous financial year but paid in the **FORM GSTR-3B** between April 2020 to September 2020.”;

- (B) in the Table, in second column,—

- (I) against serial number 10 & 11, after the entries, the following entry shall be inserted, namely:—

“For FY 2019-20, Details of additions or amendments to any of the supplies already declared in the returns of the previous financial year but such amendments were furnished in Table 9A, Table 9B and Table 9C of **FORM GSTR-1** of April 2020 to September 2020 shall be declared here.”;

- (II) against serial number 12,—

- (1) in the entry beginning with the word, letters and figures “For FY 2018-19” after the words “for filling up these details.”, the following entry shall be inserted, namely:—

“For FY 2019-20, Aggregate value of reversal of ITC which was availed in the previous financial year but reversed in returns filed for the months of April 2020 to September 2020 shall be declared here. Table 4(B) of **FORM GSTR-3B** may be used for filling up these details. For FY 2019-20, the registered person shall have an option to not fill this table.”;

- (2) in the entry beginning with the word, letters and figures “For FY 2017-18” and ending with the words “an option to not fill this table.”, for the letters, figures and word “FY 2017-18 and 2018-19”, the letters, figures and word “FY 2017-18, 2018-19 and 2019-20” shall be substituted;

- (III) against serial number 13,—

- (1) in the entry beginning with the word, letters and figures “For FY 2018-19” after the words, letters and figures “in the annual return for FY 2019-20.”, the following entry shall be inserted, namely:—

“For FY 2019-20, Details of ITC for goods or services received in the previous financial year but ITC for the same was availed in returns filed for the months of April 2020 to September 2020 shall be declared here. Table 4(A) of **FORM GSTR-3B** may be used for filling up these details. However, any ITC which was reversed in the FY 2019-20 as per second proviso to sub-section (2) of section 16 but was reclaimed in FY 2020-21, the details of such ITC reclaimed shall be furnished in the annual return for FY 2020-21.”;

- (2) in the entry beginning with the word, letters and figures “For FY 2017-18” and ending with the words “an option to not fill this table.”, for the letters, figures and word “FY

- 2017-18 and 2018-19”, the letters, figures and word “FY 2017-18, 2018-19 and 2019-20” shall be substituted;
- (e) in paragraph 8, in the Table, in second column, for the letters, figures and word “FY 2017-18 and 2018-19” wherever they occur, the letters, figures and word “FY 2017-18, 2018-19 and 2019-20” shall be substituted.
12. In the said rules, in **FORM GSTR-9C**, in the instructions,—
- (i) in paragraph 4, in the Table, in second column, for the letters, figures and word “FY 2017-18 and 2018-19” wherever they occur, the letters, figures and word “FY 2017-18, 2018-19 and 2019-20” shall be substituted;
- (ii) in paragraph 6, in the Table, in second column, for the letters, figures and word “FY 2017-18 and 2018-19” wherever they occur, the letters, figures and word “FY 2017-18, 2018-19 and 2019-20” shall be substituted.
13. In the said rules, in **FORM GST RFD-01**, in Annexure-1, in Statement-2, in the heading the brackets, word and letters “(accumulated ITC)”, shall be omitted.
14. In the said rules, in **FORM GST ASMT-16**, for the table, the following table shall be substituted, namely:—

“Sl. No.	Tax Rate	Turnover	Tax Period		Act	POS (Place of Supply)	Tax	Interest	Penalty	Fee	Others	Total
			From	To								
1	2	3	4	5	6	7	8	9	10	11	12	13
Total												”.

15. In the said rules, in **FORM GST DRC-01**, after entry (c), for the table, the following table shall be substituted, namely:—

“Sl. No.	Tax rate	Turnover	Tax Period		Act	POS (Place of Supply)	Tax	Interest	Penalty	Fee	Others	Total
			From	To								
1	2	3	4	5	6	7	8	9	10	11	12	13
Total												”.

16. In the said rules, in **FORM GST DRC-02**, after entry (c), for the table, the following table shall be substituted, namely:—

“Sl. No.	Tax rate	Turnover	Tax Period		Act	POS (Place of Supply)	Tax	Interest	Penalty	Fee	Others	Total
			From	To								
1	2	3	4	5	6	7	8	9	10	11	12	13
Total												".

17. In the said rules, in **FORM GST DRC-07**, after serial number 5, for the table, the following table shall be substituted, namely:—

“Sl. No.	Tax Rate	Turnover	Tax Period		Act	POS (Place of Supply)	Tax	Interest	Penalty	Fee	Others	Total
			From	To								
1	2	3	4	5	6	7	8	9	10	11	12	13
Total												".

18. In the said rules, in **FORM GST DRC-08**, after serial number 7, for the table, the following table shall be substituted, namely: —

“Sl. No.	Tax Rate	Turnover	Tax Period		Act	POS (Place of Supply)	Tax	Interest	Penalty	Fee	Others	Total
			From	To								
1	2	3	4	5	6	7	8	9	10	11	12	13
Total												".

19. In the said rules, in **FORM GST DRC-09**, for the table, the following table shall be substituted, namely:—

“Act	Tax/Cess	Interest	Penalty	Fee	Others	Total
1	2	3	4	5	6	7
Integrated tax						
Central tax						
State/UT tax						
Cess						
Total						".

20. In the said rules, in **FORM GST DRC-24**, for the table, the following table shall be substituted, namely:—

“Act	Tax	Interest	Penalty	Fee	Other Dues	Total Arrears
1	2	3	4	5	6	7
Central tax						
State / UT tax						
Integrated tax						
Cess						“.

21. In the said rules, in **FORM GST DRC-25**, for the table, the following table shall be substituted, namely:—

“Act	Tax		Interest	Penalty	Fee	Other Dues	Total Arrears
1	2		3	4	5	6	7
Central tax							
State / UT tax							
Integrated tax							
Cess							”.

By order,

Sd/-

Pr. Secretary (E&T).

Note:—The principal rules were published in the Gazette of Himachal Pradesh, *vide* notification No. EXN-F(10)-13/2017, dated the 27th June, 2017, published *vide* number EXN-F(10)-13/2017, dated the 29th June, 2017 and last amended *vide* notification No. 72/2020-State tax, dated the 2nd December, 2020, published in the Gazette of Himachal Pradesh, *vide* number EXN-F(10)-3/2020, dated the 3rd December, 2020.

ब अदालत कार्यकारी दण्डाधिकारी, उप-तहसील टापरी, जिला किन्नौर, हि0 प्र0

मुकदमा नं0 4 / 2020

तारीख मजरुआ : 28-11-2020

श्री अनिकुल पुत्र डण्डुब छेरिग, निवासी गांव जानी, उप-तहसील टापरी, जिला किन्नौर, हि0 प्र0

बनाम

आम जनता

प्रार्थना-पत्र नाम दर्ज करने बारे।

श्री अनिकुल पुत्र डण्डुब छेरिग, निवासी गांव जानी, उप-तहसील टापरी, जिला किन्नौर, हि0 प्र0 ने इस अदालत में एक प्रार्थना-पत्र पेश किया है कि उनके पुत्रगण का नाम पंचायत अभिलेख में दर्ज नहीं है। जिसकी पुष्टि हेतु प्रार्थी ने शपथ-पत्र के साथ अन्य दस्तावेज प्रस्तुत किया है तथा पंचायत अभिलेख में नाम दर्ज करने हेतु अनुरोध किया है।

आबकारी एवं कराधान विभाग

अधिसूचना संख्या: 80/2020—राज्य कर

शिमला-2, 12 नवम्बर, 2020

सं0 ई.एक्स.एन.—एफ.(10)—4/2020—वाल—I.—हिमाचल प्रदेश माल और सेवा कर अधिनियम, 2017 (2017 का 10) की धारा 44 की उप धारा (1) के साथ पठित हिमाचल प्रदेश माल और सेवा कर नियम 80 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, राज्यपाल, हिमाचल प्रदेश, परिषद् की सिफारिशों पर, अधिसूचना संख्या 41/2017—राज्य कर दिनांक 14 जुलाई 2020 जो हिमाचल प्रदेश के राजपत्र में संख्या ई.एक्स. एन.—एफ.(10)—4/2020 दिनांक 16 जुलाई, 2020, के तहत प्रकाशित की गई थी, में निम्नलिखित संशोधन करते हैं, अर्थात:—

उक्त अधिसूचना में, “31 अक्टूबर 2020” अंकों और शब्दों के स्थान पर “31 दिसंबर, 2020” अंक और शब्द को प्रतिस्थापित किया जाएगा।

आदेश द्वारा,

हस्ताक्षरित/—

(देवेश कुमार),

सचिव,

(आबकारी एवं कराधान)।

टिप्पण:— मूल अधिसूचना संख्या 41/2020—राज्य कर दिनांक 14 जुलाई 2020 जिसे हिमाचल प्रदेश के राजपत्र में संख्या: ई.एक्स.एन.—एफ.(10)—4/2020 तारीख 16 जुलाई, 2020 के तहत प्रकाशित किया गया था और उसका अंतिम संशोधन, अधिसूचना सं0 69/2020—राज्य कर दिनांक 16 अक्टूबर 2020 जोकि हिमाचल प्रदेश के राजपत्र में संख्या ई.एक्स.एन.—एफ.(10)—3/2020 दिनांक 17 अक्टूबर को प्रकाशित की गई थी, द्वारा किया गया था।

[Authoritative English text of this Department Notification No. EXN-F(10)-4/2020-Vol-I dated: 12-11-2020 as required under clause (3) of Article 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION No. 80/2020-State Tax

Shimla-2, the 12th November, 2020

No. EXN-F(10)-4/2020-Vol-I.—In exercise of the powers conferred by sub-section (1) of section 44 of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017), read with rule 80 of the Himachal Pradesh Goods and Services Tax Rules, 2017, the Governor of Himachal Pradesh, on the recommendations of the Council, is hereby makes the following further amendments in the notification of the Government of Himachal Pradesh, No. 41/2020-State Tax, dated the 14th July, 2020, published in the Gazette of Himachal Pradesh *vide* number EXN-F(10)-4/2020, dated the 16th July, 2020, namely:—

In the said notification, for figures, letters and words “**31st October, 2020**”, the figures, letters and words “**31st December, 2020**” shall be substituted.

By order,
Sd/-
(DEVESH KUMAR),
Secretary (E&T).

Note:—The principal notification No. 41/2020-State Tax, dated the 14th July, 2020, was published in the Gazette of Himachal Pradesh *vide* notification number EXN-F(10)-4/2020, dated the 16th July, 2020 and was last amended *vide* notification No. 69/2020-State Tax dated the 16th October, 2020, published *vide* number EXN-F(10)-3/2020 dated the 17th October, 2020.

आबकारी एवं कराधान विभाग

अधिसूचना संख्या: 60 / 2020—राज्य कर

शिमला—2, 12 नवम्बर, 2020

सं० ई.एक्स.एन.—एफ.(10)—15 / 2020.—हिमाचल प्रदेश माल और सेवा कर अधिनियम, 2017 (2017 का 10) के नियम 48 के उप-नियम (4) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, राज्यपाल, हिमाचल सरकार परिषद की सिफारिशों पर, हिमाचल प्रदेश माल और सेवा कर नियम, 2017 का और संशोधन करने के लिए निम्नलिखित नियम बनाते हैं, अर्थात्:—

1. (1) इन नियमों का संक्षिप्त नाम हिमाचल प्रदेश माल और सेवा कर (नौवां संशोधन) नियम, 2020 है।
- (2) ये राजपत्र में प्रकाशन की तारीख को प्रवृत्त होंगे।
2. हिमाचल प्रदेश माल और सेवा कर नियम, 2017 में प्रारूप जीएसटी आईएनवी-01 के स्थान पर निम्नलिखित प्रारूप रखा जाएगा, अर्थात्:—

“प्रारूप जीएसटी आईएनवी-01
(नियम 48 देखिये)

Format/Schema for e-Invoice

Note 1:— Cardinality means whether reporting of the item(s) is mandatory or optional as explained below:

0..1: It means that reporting of item is optional and when reported, the same cannot be repeated.

प्रदेश, 10 नवंबर, 2020 को उस तारीख के रूप में नियत करते हैं, जिस तारीख को उक्त अधिनियम की धारा 7 के उपबंध प्रवृत्त होंगे।

आदेश द्वारा,
हस्ताक्षरित /—
(जगदीश चन्द्र शर्मा),
प्रधान सचिव (आबकारी एवं कराधान)।

[Authoritative English text of this Department Notification No. EXN-F(10)-14/2020 dated 14-12-2020 as required under clause (3) of Article 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

Notification No. 81/2020-State Tax

Shimla-2, the 14th December, 2020

No. EXN-F(10)-14/2020.—In exercise of the powers conferred by sub-section (2) of Section 2 of the Himachal Pradesh Goods and Services Tax (Amendment) Act, 2019 (19 of 2019), the Governor of Himachal Pradesh, is pleased to appoint the 10th day of November, 2020, as the date on which the provisions of section 7 of the said act shall come into force.

By order,

(JAGDISH CHANDER SHARMA),
Principal Secretary (E&T).

आबकारी एवं कराधान विभाग

अधिसूचना संख्या 83/2020—राज्य कर

शिमला-2, 14 दिसंबर, 2020

ई.एक्स.एन.—एफ.(10)—14/2020.—हिमाचल प्रदेश माल और सेवा कर अधिनियम, 2017 (2017 का 10) (जिसे इसके पश्चात् इस अधिसूचना में उक्त अधिनियम कहा गया है) की धारा 168 के साथ पठित धारा 37 की उप-धारा (1) के दूसरे परंतुक द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, और हिमाचल सरकार की अधिसूचना संख्या 74/2020—राज्य कर, दिनांक 26-11-2020 जिसे हिमाचल प्रदेश के राजपत्र में संख्या ई.एक्स.एन.—एफ.(10)—3/2020 दिनांक 02-12-2020 को प्रकाशित किया गया और अधिसूचना संख्या 75/2020—राज्य कर, दिनांक 26-11-2020 जिसे हिमाचल प्रदेश के राजपत्र में संख्या ई.एक्स.एन.—एफ.(10)—3/2020 दिनांक 02-12-2020 द्वारा प्रकाशित किया गया, का अधिकांश करते हुए, उन बातों के सिवाय जिन्हें अधिक्रमण से पहले किया गया है या करने का लोप किया गया है, परिषद् की सिफारिशों पर, राज्यपाल, हिमाचल प्रदेश, हिमाचल प्रदेश माल और सेवा कर नियम, 2017 (जिसे इसके पश्चात् इस अधिसूचना में उक्त नियम कहा गया है) के प्ररूप जीएसटीआर-1 में जावक आपूर्ति के व्योरो को प्रस्तुत करने के लिए, प्रत्येक कर अवधि के लिए, समय सीमा का विस्तार ऐसी कर अवधि के लिए उत्तरवर्ती महीने के ग्यारहवें दिन तक करते हैं:

	iii यह केवल सूचना मात्र के लिए है और ऐसी क्रेडिट को प्ररूप जीएसटीआर-3ख में नहीं लिया जाएगा।
सारणी 4, भाग क, खण्ड II, आईएसडी की आवक प्रदाय	i. इस खण्ड में उन आपूर्तियों का ब्यौरा दिया गया होता है जिसको कि किसी इनपुट सर्विस डिस्ट्रीब्यूटर के द्वारा घोषित किया गया है और उसे प्ररूप जीएसटीआर-6 में दायर किया गया है। ii. इस सारणी में केवल वही आपूर्तियां दर्शायी जाती हैं जिनपर आईटीसी उपलब्ध नहीं होती हैं। iii. यह केवल सूचना मात्र के लिए है और ऐसी क्रेडिट को प्ररूप जीएसटीआर-3ख में नहीं लिया जाएगा।
सारणी 4, भाग क, खण्ड III आवक प्रदाय जो कि रिवर्स चार्ज के प्रति दायी हो	i. इस खण्ड में उन आपूर्तियों का ब्यौरा होता है जो कि रिवर्स चार्ज के प्रति दायी होती हैं, जिनको घोषणा आपके आपूर्तिकर्ता के द्वारा की गई होती है और उसने उसे अपने प्ररूप जीएसटीआर-1 में दायर किया होता है। ii. इस सारणी में केवल वही आपूर्तियां दर्शायी जाती हैं जिनपर आईटीसी उपलब्ध नहीं होती हैं। iii. कर के भुगतान के लिए ऐसी आपूर्तियों की घोषणा प्ररूप जीएसटीआर-3 ख की सारणी 3.1(घ) में की जाएगी। बहरहाल ऐसी आपूर्तियों पर क्रेडिट उपलब्ध नहीं होगी।
सारणी 4, भाग ख, खण्ड I अन्य	i. इस खण्ड में वे सभी आपूर्तियां आती हैं जिनपर क्रेडिट नोट की पावती एवं संशोधन हो और जिनकी घोषणा आपके आपूर्तिकर्ता द्वारा की गयी हो और उसे प्ररूप जीएसटीआर-1 एवं 5 में दायर किया गया हो। ii. ऐसी क्रेडिट को प्ररूप जीएसटीआर-3ख की सारणी 4(ख) (2) के अंतर्गत वापिस कर दिया जाएगा।

आदेश द्वारा,

हस्ताक्षरित/—

प्रधान सचिव (आबकारी एवं कराधान)।

टिप्पण.—मूल अधिसूचना जिसे हिमाचल प्रदेश के राजपत्र में संख्या: ई.एक्स.एन.—एफ.(10)—13/2017 तारीख 27 जून, 2017 के तहत प्रकाशित किया गया था और अधिसूचना संख्या 79/2020—राज्य कर दिनांक 4-12-2020 जोकि राजपत्र, संख्या ई0एक्स0एन0—एफ(10)—3/2020 दिनांक 22-12-2020 द्वारा प्रकाशित की गई थी, द्वारा अंतिम संशोधन किया गया था।

[Authoritative English text of this Department Notification No. EXN-F(10)-14/2020 dated 22-12-2020 as required under clause (3) of Article 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION No. 82/2020-State Tax

Shimla-2, the 22nd December, 2020

No. EXN-F(10)-14/2020.—In exercise of the powers conferred by Section 164 of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017), the Governor of Himachal

Pradesh, on the recommendations of the Council, is pleased to make the following rules further to amend the Himachal Pradesh Goods and Services Tax Rules, 2017, namely:—

1. Short title and commencement.—(1) These rules may be called the Himachal Pradesh Goods and Services Tax (Thirteenth Amendment) Rules, 2020.

(2) Save as otherwise provided in these rules, they shall come into force on the date of their publication in the Official Gazette.

2. In the Himachal Pradesh Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 59, the following rule shall be substituted with effect from the 1st day of January, 2021, namely: —

“59. Form and manner of furnishing details of outward supplies.—(1) Every registered person, other than a person referred to in Section 14 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), required to furnish the details of outward supplies of goods or services or both under section 37, shall furnish such details in **FORM GSTR-1** for the month or the quarter, as the case may be, electronically through the common portal, either directly or through a Facilitation Centre as may be notified by the Commissioner.

(2) The registered persons required to furnish return for every quarter under proviso to subsection (1) of section 39 may furnish the details of such outward supplies of goods or services or both to a registered person, as he may consider necessary, for the first and second months of a quarter, up to a cumulative value of fifty lakh rupees in each of the months, - using invoice furnishing facility (hereafter in this notification referred to as the “IFF”) electronically on the common portal, duly authenticated in the manner prescribed under rule 26, from the 1st day of the month succeeding such month till the 13th day of the said month.

(3) The details of outward supplies furnished using the IFF, for the first and second months of a quarter, shall not be furnished in **FORM GSTR-1** for the said quarter.

(4) The details of outward supplies of goods or services or both furnished in **FORM GSTR-1** shall include the—

(a) invoice wise details of all –

- (i) inter-State and intra-State supplies made to the registered persons; and
- (ii) inter-State supplies with invoice value more than two and a half lakh rupees made to the unregistered persons;

(b) consolidated details of all –

- (i) intra-State supplies made to unregistered persons for each rate of tax; and
- (ii) State wise inter-State supplies with invoice value upto two and a half lakh rupees made to unregistered persons for each rate of tax;

(c) debit and credit notes, if any, issued during the month for invoices issued previously.

(5) The details of outward supplies of goods or services or both furnished using the IFF shall include the –

- (a) invoice wise details of inter-State and intra-State supplies made to the registered persons;
- (b) debit and credit notes, if any, issued during the month for such invoices issued previously.”.

3. In the said rules, for rule 60, the following rule shall be substituted with effect from the 1st day of January, 2021, namely:—

“60. Form and manner of ascertaining details of inward supplies.—(1)The details of outward supplies furnished by the supplier in **FORM GSTR-1** or using the IFF shall be made available electronically to the concerned registered persons (recipients) in Part A of **FORM GSTR-2A**, in **FORM GSTR-4A** and in **FORM GSTR-6A** through the common portal, as the case may be.

(2) The details of invoices furnished by an non-resident taxable person in his return in **FORM GSTR-5** under rule 63 shall be made available to the recipient of credit in **Part A** of **FORM GSTR 2A** electronically through the common portal.

(3) The details of invoices furnished by an Input Service Distributor in his return in **FORM GSTR-6** under rule 65 shall be made available to the recipient of credit in **Part B** of **FORM GSTR 2A** electronically through the common portal.

(4) The details of tax deducted at source furnished by the deductor under sub-section (3) of Section 39 in **FORM GSTR-7** shall be made available to the deductee in **Part C** of **FORM GSTR-2A** electronically through the common portal.

(5) The details of tax collected at source furnished by an e-commerce operator under Section 52 in **FORM GSTR-8** shall be made available to the concerned person in **Part C** of **FORM GSTR 2A** electronically through the common portal.

(6) The details of the integrated tax paid on the import of goods or goods brought in domestic Tariff Area from Special Economic Zone unit or a Special Economic Zone developer on a bill of entry shall be made available in **Part D** of **FORM GSTR-2A** electronically through the common portal.

(7) An auto-drafted statement containing the details of input tax credit shall be made available to the registered person in **FORM GSTR-2B**, for every month, electronically through the common portal, and shall consist of—

- (i) the details of outward supplies furnished by his supplier, other than a supplier required to furnish return for every quarter under proviso to sub-section (1) of Section 39, in **FORM GSTR-1**, between the day immediately after the due date of furnishing of **FORM GSTR-1** for the previous month to the due date of furnishing of **FORM GSTR-1** for the month;
- (ii) the details of invoices furnished by a non-resident taxable person in **FORM GSTR5** and details of invoices furnished by an Input Service Distributor in his return in **FORM GSTR-6** and details of outward supplies furnished by his supplier, required to furnish return for every quarter under proviso to sub-section (1) of Section 39, in **FORM GSTR-1** or using the IFF, as the case may be,—

- (a) for the first month of the quarter, between the day immediately after the due date of furnishing of **FORM GSTR-1** for the preceding quarter to the due date of furnishing details using the IFF for the first month of the quarter;
- (b) for the second month of the quarter, between the day immediately after the due date of furnishing details using the IFF for the first month of the quarter to the due date of furnishing details using the IFF for the second month of the quarter;
- (c) for the third month of the quarter, between the day immediately after the due date of furnishing of details using the IFF for the second month of the quarter to the due date of furnishing of **FORM GSTR-1** for the quarter;
- (iii) the details of the integrated tax paid on the import of goods or goods brought in the domestic Tariff Area from Special Economic Zone unit or a Special Economic Zone developer on a bill of entry in the month.

(8) The Statement in **FORM GSTR-2B** for every month shall be made available to the registered person,-

- (i) for the first and second month of a quarter, a day after the due date of furnishing of details of outward supplies for the said month, in the IFF by a registered person required to furnish return for every quarter under proviso to sub-section (1) of section 39, or in **FORM GSTR-1** by a registered person, other than those required to furnish return for every quarter under proviso to sub-section (1) of Section 39, whichever is later;
- (ii) in the third month of the quarter, a day after the due date of furnishing of details of outward supplies for the said month, in **FORM GSTR-1** by a registered person required to furnish return for every quarter under proviso to sub-section (1) of section 39.”

4. In the said rules, in rule 61, after sub-rule (5), the following sub-rule shall be inserted, namely:—

“(6) Every registered person other than a person referred to in Section 14 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) or an Input Service Distributor or a nonresident taxable person or a person paying tax under section 10 or section 51 or, as the case may be, under Section 52 shall furnish a return in **FORM GSTR-3B**, electronically through the common portal either directly or through a Facilitation Centre notified by the Commissioner, on or before the twentieth day of the month succeeding such tax period:

Provided that for taxpayers having an aggregate turnover of up to five crore rupees in the previous financial year, whose principal place of business is in the State, the return in **FORM GSTR-3B** of the said rules for the months of October, 2020 to March, 2021 shall be furnished electronically through the common portal, on or before the twenty-fourth day of the month succeeding such month:

5. In the said rules, for rule 61, the following rule shall be substituted with effect from the 1st day of January, 2021, namely:—

“**61. Form and manner of furnishing of return.**—(1) Every registered person other than a person referred to in Section 14 of the Integrated Goods and Services Tax Act, 2017 (13 of

2017) or an Input Service Distributor or a non-resident taxable person or a person paying tax under section 10 or Section 51 or, as the case may be, under Section 52 shall furnish a return in **FORM GSTR-3B**, electronically through the common portal either directly or through a Facilitation Centre notified by the Commissioner, as specified under-

- (i) sub-section (1) of Section 39, for each month, or part thereof, on or before the twentieth day of the month succeeding such month:
- (ii) proviso to sub-section (1) of Section 39, for each quarter, or part thereof, for the class of registered persons whose principal place of business is in the State on or before the twenty-fourth day of the month succeeding such quarter

(2) Every registered person required to furnish return, under sub-rule (1) shall, subject to the provisions of Section 49, discharge his liability towards tax, interest, penalty, fees or any other amount payable under the Act or the provisions of this Chapter by debiting the electronic cash ledger or electronic credit ledger and include the details in the return in **FORM GSTR-3B**.

(3) Every registered person required to furnish return, every quarter, under clause (ii) of sub-rule (1) shall pay the tax due under proviso to sub-section (7) of Section 39, for each of the first two months of the quarter, by depositing the said amount in **FORM GST PMT-06**, by the twenty fifth day of the month succeeding such month:

Provided that the Commissioner may, on the recommendations of the Council, by notification, extend the due date for depositing the said amount in **FORM GST PMT-06**, for such class of taxable persons as may be specified therein:

Provided further that any extension of time limit notified by the Commissioner of State tax or Union territory tax shall be deemed to be notified by the Commissioner:

Provided also that while making a deposit in **FORM GST PMT-06**, such a registered person may –

- (a) or the first month of the quarter, take into account the balance in the electronic cash ledger.
- (b) for the second month of the quarter, take into account the balance in the electronic cash ledger excluding the tax due for the first month.

(4) The amount deposited by the registered persons under sub-rule (3) above, shall be debited while filing the return for the said quarter in **FORM GSTR-3B**, and any claim of refund of such amount lying in balance in the electronic cash ledger, if any, out of the amount so deposited shall be permitted only after the return in **FORM GSTR-3B** for the said quarter has been filed.”.

6. In the said rules, after rule 61, the following rule shall be inserted, namely:—

“61A. Manner of opting for furnishing quarterly return.- (1) Every registered person intending to furnish return on a quarterly basis under proviso to sub-section (1) of Section 39, shall in accordance with the conditions and restrictions notified in this regard, indicate his preference for furnishing of return on a quarterly basis, electronically, on the common portal, from the 1st day of the second month of the preceding quarter till the last day of the first month of the quarter for which the option is being exercised:

Provided that where such option has been exercised once, the said registered person shall continue to furnish the return on a quarterly basis for future tax periods, unless the said registered person,—

- (a) becomes ineligible for furnishing the return on a quarterly basis as per the conditions and restrictions notified in this regard; or
- (b) opts for furnishing of return on a monthly basis, electronically, on the common portal:

Provided further that a registered person shall not be eligible to opt for furnishing quarterly return in case the last return due on the date of exercising such option has not been furnished.

(2) A registered person, whose aggregate turnover exceeds 5 crore rupees during the current financial year, shall opt for furnishing of return on a monthly basis, electronically, on the common portal, from the first month of the quarter, succeeding the quarter during which his aggregate turnover exceeds 5 crore rupees.

7. In the said rules, in rule 62,

- (i) in sub-rule (1), the words, figures, letters and brackets “paying tax under section 10 or paying tax by availing the benefit of notification of the Government of Himachal Pradesh No. 02/2019– State Tax (Rate), dated the 7th March, 2019, published in the Gazette of Himachal Pradesh *vide* number EXN-F(10)5/2019, dated the 8th March, 2019” shall be omitted;
- (ii) in sub-rule (4), the words, figures, letters and brackets “or by availing the benefit of notification of the Government of Himachal Pradesh No. 02/2019– State Tax (Rate), dated the 7th March, 2019, published in the Gazette of Himachal Pradesh *vide* number EXN-F(10)5/2019, dated the 8th March, 2019” shall be omitted;
- (iii) in the explanation to sub-rule (4), the words, figures, letters and brackets “or opting for paying tax by availing the benefit of notification of the Government of Himachal Pradesh No. 02/2019– State Tax (Rate), dated the 7th March, 2019, published in the Gazette of Himachal Pradesh *vide* number EXN-F(10)5/2019, dated the 8th March, 2019” shall be omitted;
- (iv) sub-rule (6) shall be omitted.

8. In **FORM GSTR-1**, in the Instructions, after serial number 17, the following instruction shall be inserted, namely:—

“18. It will be mandatory to specify the number of digits of HSN code for goods or services that a class of registered persons shall be required to mention as may be specified in the notification issued from time to time under proviso to rule 46 of the said rules.”

9. After **FORM-2A**, the following **FORM** shall be inserted, namely: –

“FORM-2B

[See rule 60(7)]

Auto-drafted ITC Statement

(From FORM GSTR-1, GSTR-5, GSTR-6 and Import data received from ICEGATE)

Year	YYYY-YY
Month	

1. GSTIN	
2(a). Legal name of the registered person	
2(b). Trade name, if any	
2(c). Date of generation	DD/MM/YYYY HH:MM

1. ITC Available Summary

(Amount in ` in all sections)

Sl. No.	Heading	GSTR-3B table	Integrated Tax ()	Central Tax ()	State/UT Tax ()	Cess ()	Advisory
Credit which may be availed under FORM GSTR-3B							
Part A ITC Available - Credit may be claimed in relevant headings in GSTR-3B							
I	All other ITC-Supplies from registered persons other than reverse charge	4(A)(5)					If this is positive , credit may be availed under Table 4(A)(5) of FORM GSTR-3B. If this is negative , credit shall be reversed under Table 4(B)(2) of FORM GSTR-3B.
Details	B2B - Invoices						
	B2B- Debit notes						
	B2B-Invoices (Amendment)						
	B2B- Debit notes (Amendment)						
II	Inward Supplies from ISD	4(A)(4)					If this is positive , credit may be availed under Table 4(A)(4) of FORM GSTR-3B. If this is negative , credit shall be reversed under Table 4(B)(2) of FORM GSTR-3B.

Det ails	ISD - Invoices						
	ISD-Invoices (Amendment)						
III	Inward Supplies liable for reverse charge	3.1(d) 4(A)(3)					These supplies shall be declared in Table 3.1(d) of FORM GSTR-3B for payment of tax. Credit may be availed under Table 4(A)(3) of FORM GSTR-3B on payment of tax.
Det ails	B2B-Invoices						
	B2B -Debit notes						
	B2B-Invoices (Amendment)						
	B2B -Debit notes (Amendment)						
IV	Import of Goods	4(A)(1)					If this is positive , credit may be availed under Table 4(A)(1) of FORM GSTR-3B. If this is negative , credit shall be reversed under Table 4(B)(2) of FORM GSTR-3B.
Det ails	IMPG- Import of goods from overseas						
	IMPG (Amendment)						
	IMGSEZ- Import of goods from SEZ						
	IMGSEZ (Amendment)						
Part B ITC Reversal - Credit shall be reversed in relevant headings in GSTR-3B							
I	Others	4(B)(2)					If this is positive , Credit shall be reversed under Table 4(B)(2) of

							FORMGSTR-3B. If this is negative , then credit may be reclaimed subject to reversal of the same on an earlier instance.
Details	B2B-Credit notes						
	B2B-Credit notes (Amendment)						
	B2B-Credit notes (Reverse charge)						
	B2B-Credit notes (Reverse charge) (Amendment)						
	ISD- Credit notes						
	ISD- Credit notes (Amendment)						

2. ITC Not Available Summary

(Amount in ₹ in all sections)

Sl. No.	Heading	GSTR-3B table	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)	Advisory
Credit which may be availed under FORM GSTR-3B							
Part A ITC Available							
I	All other ITC-Supplies from registered persons other than reverse charge	NA					Such credit shall not be taken in FORM GSTR-3B
Details	B2B - Invoices						
	B2B- Debit notes						
	B2B-Invoices (Amendment)						
	B2B- Debit notes (Amendment)						
II	Inward Supplies from ISD	NA					Such credit shall not be taken in FORM GSTR-3B
Details	ISD - Invoices						
	ISD Amendment - Invoices						
III	Inward Supplies liable for	3.1(d)					These supplies shall be declared

	reverse charge						in Table 3.1(d) of FORM GSTR-3B for payment of tax. However, credit will not be available on the same.
Details	B2B - Invoices						
	B2B- Debit notes						
	B2B-Invoices (Amendment)						
	B2B- Debit notes (Amendment)						
Part B ITC Reversal							
I	Others	4(B)(2)					Credit shall be reversed under Table 4(B)(2) of FORM GSTR 3B.
Details	B2B-Credit notes						
	B2B-Credit notes (Amendment)						
	B2B-Credit notes (Reverse charge)						
	B2B-Credit notes (Reverse charge) (Amendment)						
	ISD- Credit notes						
	ISD- Credit notes (Amendment)						

Instructions:

1. **Terms Used :—**

- a. ITC – Input tax credit
- b. B2B – Business to Business
- c. ISD – Input service distributor
- d. IMPG – Import of goods
- e. IMPGSEZ – Import of goods from SEZ

2. **Important Advisory:**

(a) **FORM GSTR-2B** is a statement which has been generated on the basis of the information furnished by your suppliers in their respective **FORMS GSTR-1, 5 and 6**. It is a static statement and will be made available once a month. The documents filed by the supplier in any **FORMS GSTR-1, 5 and 6** would reflect in the next open **FORM GSTR-2B** of the recipient

irrespective of supplier's date of filing. Taxpayers are advised to refer **FORM GSTR-2B** for availing credit in **FORM GSTR-3B**. However, in case for additional details, they may refer to their respective **FORM GSTR-2A** (which is updated on near real time basis) for more details.

b) Input tax credit shall be indicated to be non-available in the following scenarios:—

i. Invoice or debit note for supply of goods or services or both where the recipient is not entitled to input tax credit as per the provisions of sub-section (4) of Section 16 of HPGST Act, 2017.

ii. Invoice or debit note where the Supplier (GSTIN) and place of supply are in the same State while recipient is in another State.

However, there may be other scenarios for which input tax credit may not be available to the taxpayers and the same has not been generated by the system. Taxpayers, should self-assess and reverse such credit in their **FORM GSTR-3B**.

3. It may be noted that **FORM GSTR-2B** will consist of all the **FORM GSTR-1s, 5s and 6s** being filed by your suppliers, generally between the due dates of filing of two consequent GSTR-1 or furnishing of IFFs, based on the filing option (monthly or quarterly) as chosen by the corresponding supplier. The dates for which the relevant data has been extracted is specified in the HPGST Rules and is also available under the "View Advisory" tab on the online portal. For example, **FORM GSTR-2B** for the month of February will consist of all the documents filed by suppliers who choose to file their **FORM GSTR-1** monthly from 00:00 hours on 12th February to 23:59 hours on 11th March.
4. It also contains information on imports of goods from the ICEGATE system including data on imports from Special Economic Zones Units / Developers.
5. It may be noted that reverse charge credit on import of services is not part of this statement and will be continued to be entered by taxpayers in Table 4(A)(2) of **FORM GSTR-3B**.
6. Table 3 captures the summary of ITC available as on the date of generation of **FORM GSTR-2B**. It is divided into following two parts:
 - A. Part A captures the summary of credit that may be availed in relevant tables of **FORM GSTR-3B**.
 - B. Part B captures the summary of credit that shall be reversed in relevant table of **FORM GSTR-3B**.
7. Table 4 captures the summary of ITC not available as on the date of generation of **FORM GSTR-2B**. Credit available in this table shall not be availed as credit in **FORM GSTR-3B**. However, the liability to pay tax on reverse charge basis and the liability to reverse credit on receipt of credit notes continues for such supplies.
8. Taxpayers are advised to ensure that the data generated in **FORM GSTR-2B** is reconciled with their own records and books of accounts. Tax payers shall ensure that :
 - a. No credit shall be taken twice for any document under any circumstances.

- b. Credit shall be reversed wherever necessary.
 - c. Tax on reverse charge basis shall be paid.
9. Details of invoices, credit notes, debit notes, ISD invoices, ISD credit and debit notes, bill of entries etc. will also be made available online and through download facility.
 10. There may be scenarios where a percentage of the applicable rate of tax rate may be notified by the Government. A separate column will be provided for invoices / documents where such rate is applicable.
 11. Table wise instructions:

Table No. and Heading	Instructions
Table 3 Part A Section I All other ITC -Supplies from registered persons other than reverse charge	<ol style="list-style-type: none"> i. This section consists of the details of supplies (other than those on which tax is to be paid on reverse charge basis), which have been declared and filed by your suppliers in their FORM GSTR-1 and 5. ii. This table displays only the supplies on which input tax credit is available. iii. Negative credit, if any may arise due to amendment in B2B–Invoices and B2B – Debit notes. Such credit shall be reversed in Table 4(B)(2) of FORM GSTR-3B.
Table 3 Part A Section II Inward Supplies from ISD	<ol style="list-style-type: none"> i. This section consists of the details of supplies, which have been declared and filed by an input service distributor in their FORM GSTR-6. ii. This table displays only the supplies on which ITC is available. iii. Negative credit, if any, may arise due to amendment in ISD Amendments – Invoices. Such credit shall be reversed in table 4(B)(2) of FORM GSTR-3B.
Table 3 Part A Section III Inward Supplies liable for reverse charge	<ol style="list-style-type: none"> i. This section consists of the details of supplies on which tax is to be paid on reverse charge basis, which have been declared and filed by your suppliers in their FORM GSTR-1. ii. This table provides only the supplies on which ITC is available. iii. These supplies shall be declared in Table 3.1(d) of FORM GSTR-3B for payment of tax. Credit may be availed under Table 4(A)(3) of FORM GSTR-3B on payment of tax.
Table 3 Part A Section IV Import of Goods	<ol style="list-style-type: none"> i. This section provides the details of IGST paid by you on import of goods from overseas and SEZ units / developers on bill of entry and amendment thereof. These details are updated on near real time basis from the ICEGATE system. ii. This table shall consist of data on the imports made by you (GSTIN) in the month for which FORM GSTR-2B is being generated for. iii. The ICEGATE reference date is the date from which the recipient is eligible to take input tax credit.

	<p>iv. The table also provides if the Bill of entry was amended.</p> <p>v. Information is provided in the tables based on data received from ICEGATE. Information on certain imports such as courier imports may not be available.</p>
<p>Table 3 Part B Section I</p> <p>Others</p>	<p>i. This section consists of the details of credit notes received and amendment thereof which have been declared and filed by your suppliers in their FORM GSTR-1 and 5</p> <p>ii. Such credit shall be reversed under Table 4(B)(2) of FORM GSTR- 3B. If this value is negative, then credit may be reclaimed subject to reversal of the same on an earlier instance.</p>
<p>Table 4 Part A Section I</p> <p>All other ITC - Supplies from registered persons other than reverse charge</p>	<p>i. This section consists of the details of supplies (other than those on which tax is to be paid on reverse charge basis), which have been declared and filed by your suppliers in their FORM GSTR-1 and 5.</p> <p>ii. This table provides only the supplies on which ITC is not available.</p> <p>iii. This is for information only and such credit shall not be taken in FORM GSTR-3B.</p>
<p>Table 4 Part A Section II</p> <p>Inward Supplies from ISD</p>	<p>i. This section consists of the details supplies, which have been declared and filed by an input service distributor in their FORM GSTR-6.</p> <p>ii. This table provides only the supplies on which ITC is not available.</p> <p>iii. This is for information only and such credit shall not be taken in FORM GSTR-3B.</p>
<p>Table 4 Part A Section III</p> <p>Inward Supplies liable for reverse charge</p>	<p>i. This section consists of the details of supplies liable for reverse charge, which have been declared and filed by your suppliers in their FORM GSTR-1.</p> <p>ii. This table provides only the supplies on which ITC is not available.</p> <p>iii. These supplies shall be declared in Table 3.1(d) of FORM GSTR- 3B for payment of tax. However, credit will not be available on such supplies.</p>
<p>Table 4 Part B Section I</p> <p>Others</p>	<p>i. This section consists details the credit notes received and amendment thereof which have been declared and filed by your suppliers in their FORM GSTR-1 and 5</p> <p>ii. This table provides only the credit notes on which ITC is not available.</p> <p>iii. Such credit shall be reversed under Table 4(B)(2) of FORM GSTR- 3B.</p>

By order,

Sd/-

Pr. Secretary (E&T).

Note:— The principal rules were published in the Gazette of Himachal Pradesh, *vide* notification No. EXN-F(10)-13/2017, dated the 27th June, 2017, published *vide* number EXN-F(10)-13/2017, dated the 29th June, 2017 and last amended *vide* notification No. 79/2020-State tax, dated the 4-12-2020, published in the Gazette of Himachal Pradesh, *vide* number EXN-F(10)- 3/2020, dated the 22nd December, 2020.

OFFICE OF THE MUNICIPAL COUNCIL CHAMBA

DOOR-TO-DOOR GARBAGE COLLECTION & DISPOSAL BYE-LAWS 2018

NOTIFICATION

Dated, the 19th November, 2018

No. 1166 MCC/2019.—The following Bye-laws made by Municipal Council Chamba, for regulating **The Door-to-Door Garbage Collection & Disposal—2018** in exercise of the powers conferred by section 202 and 217 of the Himachal Pradesh Municipal Act, 1994 (Act No. 12 of 1994) read with rule 15 (zf) of the Solid Waste Management Rules, 2016 having been confirmed by State enforcement, as required under section 217 of the aforesaid Acts are here by published for general information, namely.

BYE-LAWS TO REGULATE DOOR-TO-DOOR GARBAGE COLLECTION & DISPOSAL OF MUNICIPAL COUNCIL, CHAMBA

Notice is hereby given that the said draft rules shall be taken into consideration after the expiry of a period of 30 days from the date on which the copies of the official gazette in which this notification is published are made available to the public.

Objections and suggestions, if any, may be addressed to the Executive Officer, Municipal Council Chamba Distt. Chamba, Himachal Pradesh or by email at eomcchamba@yahoo.com

The objections and suggestions which may be received from any person with respect to said draft Rules before the expiry of the period specified above, will be considered by the Municipality.

CHAPTER-1

GENERAL

1. Short title and commencement.—(a) These Bye-laws may be called **The Door-to-Door Garbage Collection and Disposal Bye-laws—2018 of Municipal Council, Chamba** for municipal solid waste management & disposal.

(b) These bye-laws shall come into force on the date of their adoption and publication in the Rajpatra the gazette of Himachal Pradesh Government.

(c) This shall apply to Chamba municipal area.

परन्तु उक्त अधिनियम की धारा 39 की उप-धारा (1) में परन्तुक के अधीन प्रत्येक तिमाही के लिए विवरणी प्रस्तुत करने के लिए अपेक्षित रजिस्ट्रीकृत व्यक्तियों के वर्ग के लिए उक्त नियमों के प्ररूप जीएसटीआर-1 में जावक आपूर्ति के ब्योरो को प्रस्तुत करने के लिए समय सीमा का ऐसी कर अवधि के उत्तरवर्ती महीने के तेरहवें दिन तक विस्तार किया जाएगा।

2. यह अधिसूचना 01 जनवरी, 2021 को प्रवृत्त होगी।

आदेश द्वारा,
हस्ताक्षरित /—
(जगदीश चन्द्र शर्मा),
प्रधान सचिव (आबकारी एवं कराधान विभाग)।

[Authoritative English text of this Department Notification No. EXN-F(10)-14/2020 dated 14-12-2020 as required under clause (3) of Article 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

Notification No. 83/2020-State Tax

Shimla-2, the 14th December, 2020

No. EXN-F(10)-14/2020.—In exercise of the powers conferred by the second proviso to sub-section (1) of Section 37 read with section 168 of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017), (hereafter in this notification referred to as the said Act), and in supersession of the notification of the Government of Himachal Pradesh No. 74/2020-State Tax, dated the 26th November, 2020, published in the Gazette of Himachal Pradesh, *vide* number EXN-F(10)-3/2020 dated, the 2nd December, 2020 and notification of the Government of Himachal Pradesh No. 75/2020-State Tax, dated the 26th November, 2020, published in the Gazette of Himachal Pradesh, *vide* number EXN-F(10)-3/2020 dated, the 2nd December, 2020, except as respects things done or omitted to be done before such supersession, the Governor of Himachal Pradesh, on the recommendations of the Council, hereby extends the time limit for furnishing the details of outward supplies in FORM GSTR-1 of the Himachal Pradesh Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as the said rules), for each of the tax periods, till the eleventh day of the month succeeding such tax period:

Provided that the time limit for furnishing the details of outward supplies in FORM GSTR-1 of the said rules for the class of registered persons required to furnish return for every quarter under proviso to sub-section (1) of Section 39 of the said Act, shall be extended till the thirteenth day of month succeeding such tax period.

2. This notification shall come into force with effect from the 1st day of January, 2021.

By Order,
Sd/-
(JAGDISH CHANDER SHARMA),
Principal Secretary (E&T).

(4) ऊपर सारणी के स्तंभ (2) के अन्तर्गत आने वाले रजिस्ट्रीकृत व्यक्ति, 5 दिसम्बर, 2020 से 31 जनवरी, 2021 तक अवधि के दौरान सामान्य पोर्टल पर इलेक्ट्रॉनिक रूप से डिफॉल्ट विकल्प बदल सकते हैं।

आदेश द्वारा,
हस्ताक्षरित / —
प्रधान सचिव (आबकारी एवं कराधान विभाग)।

[Authoritative English text of this Department Notification No. EXN-F(10)-14/2020 dated 14-12-2020 as required under clause (3) of Article 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

Notification No. 84/2020-State Tax

Shimla-2, the 14th December, 2020

No. EXN-F(10)-14/2020.—In exercise of the powers conferred by the proviso to sub-section (1) of Section 39 read with proviso to sub-section (7) of Section 39 of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017), (hereafter in this notification referred to as the said Act), the Governor, on the recommendations of the Council, is pleased to notify the registered person, other than a person referred to in section 14 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) having an aggregate turnover of up to five crore rupees in the preceding financial year, and who have opted to furnish a return for every quarter, under sub-rule (1) of rule 61A of the Himachal Pradesh Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as the said rules) as the class of persons who shall, subject to the following conditions and restrictions, furnish a return for every quarter from January, 2021 onwards, and pay the tax due every month in accordance with the proviso to sub-section (7) of Section 39 of the said Act, namely: —

- (i) the return for the preceding month, as due on the date of exercising such option, has been furnished;
 - (ii) where such option has been exercised once, they shall continue to furnish the return as per the selected option for future tax periods, unless they revise the same.
- (2) A registered person whose aggregate turnover crosses five crore rupees during a quarter in a financial year shall not be eligible for furnishing of return on quarterly basis from the first month of the succeeding quarter.
- (3) For the registered person falling in the class specified in column (2) of the Table below, who have furnished the return for the tax period October, 2020 on or before 30th November, 2020, it shall be deemed that they have opted under sub-rule (1) of rule 61A of the said rules for the monthly or quarterly furnishing of return as mentioned in column (3) of the said Table:—

Table

Sl. No.	Class of registered person	Deemed Option
1.	Registered persons having aggregate turnover of up to 1.5 crore rupees, who have furnished FORM GSTR1 on quarterly basis in the current financial year	Quarterly return
2.	Registered persons having aggregate turnover of up to 1.5 crore rupees, who have furnished FORM GSTR1 on monthly basis in the current financial year	Monthly return
3.	Registered persons having aggregate turnover of more than 1.5 crore rupees and up to 5 crore rupees in the preceding financial year	Quarterly return

(4) The registered persons referred to in column (2) of the said Table, may change the default option electronically, on the common portal, during the period from the 5th day of December, 2020 to the 31st day of January, 2021.

By order,
Sd/-
Pr. Secretary (E&T).

आबकारी एवं कराधान विभाग

अधिसूचना संख्या 85/2020—राज्य कर

शिमला—2, 14 दिसंबर, 2020

ई.एक्स.एन.—एफ.(10)—14/2020.—हिमाचल प्रदेश माल और सेवा कर अधिनियम, 2017 (2017 का 10) (जिसे इसके पश्चात् इस अधिसूचना में उक्त अधिनियम कहा गया है) की धारा 39 की उप-धारा (7) के साथ पठित धारा 148 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, राज्यपाल, हिमाचल प्रदेश, परिषद की सिफारिशों पर, उक्त अधिनियम की धारा 39 की उपधारा (1) के परन्तुक के अधीन अधिसूचित रजिस्ट्रीकृत व्यक्तियों का उन व्यक्तियों के वर्ग के रूप में अधिसूचित करते हैं जिन्होंने प्रत्येक त्रिमास या उसके भाग के लिए विवरणी दाखिल करने का विकल्प चुना है, जो त्रिमास के पहले मास या दूसरे मास या दोनों मास में उस विशेष प्रक्रिया का अनुसरण कर सकेंगे कि उक्त व्यक्ति निम्नलिखित के समानुपाति रकम का इलैक्ट्रॉनिक नकद लेजर में जमा करके उक्त अधिनियम की धारा 39 की उप-धारा (7) के परन्तुक के अधीन शोध्य कर का संदाय कर सकेंगे, —

- जहां विवरणी त्रैमासिक आधार पर दाखिल की जाती है वहां पूर्ववर्ती त्रिमास के लिए विवरणी में इलैक्ट्रॉनिक नकद लेजर घटाकर संदत्त कर दायित्व का पैंतीस प्रतिशत;
 - जहां विवरणी मासिक आधार पर दाखिल की जाती है वहां तत्कालीन पूर्ववर्ती त्रिमास के अंतिम मास के लिए विवरणी में इलैक्ट्रॉनिक नकद लेजर घटाकर संदत्त कर दायित्व:
- परन्तु जहां—

(क) त्रिमास के पहले मास के लिए, जहां उक्त मास के लिए इलैक्ट्रॉनिक नकद लेजर या इलैक्ट्रॉनिक प्रत्यय लेजर में बकाया, कर दायित्व के लिए पर्याप्त है या जहां कर दायित्व कुछ नहीं है;

(ख) त्रिमास के दूसरे मास के लिए जहां त्रिमास के पहले और दूसरे मास के लिए इलैक्ट्रॉनिक नकद लेजर या इलैक्ट्रॉनिक प्रत्यय लेजर में बकाया, संचयी कर दायित्व के लिए पर्याप्त है या जहां कर दायित्व कुछ नहीं है, वहां ऐसी कोई रकम जमा करना अपेक्षित नहीं हो सकेगा:

परन्तु यह और कि रजिस्ट्रीकृत व्यक्ति उक्त विशेष प्रक्रिया के लिए पात्र नहीं होगा यदि उसने पूर्ववर्ती ऐसे मास की पूर्ण कर अवधि के लिए विवरणी दाखिल नहीं की है।

स्पष्टीकरण.—इस अधिसूचना के प्रयोजन के लिए, “पूर्ण कर अवधि” पद से वह कर अवधि अभिप्रेत है जिसमें कोई व्यक्ति कर अवधि के पहले दिन से कर अवधि के अंतिम दिन तक रजिस्ट्रीकृत होता है।

2. यह अधिसूचना 1 जनवरी, 2021 से प्रवृत्त होगी ।

आदेश द्वारा,
हस्ताक्षरित / —
प्रधान सचिव (आबकारी एवं कराधान) ।

[Authoritative English text of this Department Notification No. EXN-F(10)-14/2020 dated 14-12-2020 as required under clause (3) of Article 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

Notification No. 85/2020-State Tax

Shimla-2, the 14th December, 2020

No. EXN-F(10)-14/2020.—In exercise of the powers conferred by Section 148 read with sub-section (7) of Section 39 of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017), (hereafter in this notification referred to as the said Act), the Governor of Himachal Pradesh, on the recommendations of the Council, is pleased to notify that the registered persons, notified under proviso to sub-section (1) of Section 39 of the said Act, who have opted to furnish a return for every quarter or part thereof, as the class of persons who may, in first month or second month or both months of the quarter, follow the special procedure such that the said persons may pay the tax due under proviso to sub-section (7) of Section 39 of the said Act, by way of making a deposit of an amount in the electronic cash ledger equivalent to, -

- (i) thirty five per cent of the tax liability paid by debiting the electronic cash ledger in the return for the preceding quarter where the return is furnished quarterly; or
- (ii) the tax liability paid by debiting the electronic cash ledger in the return for the last month of the immediately preceding quarter where the return is furnished monthly:

Provided that no such amount may be required to be deposited-

(a) for the first month of the quarter, where the balance in the electronic cash ledger or electronic credit ledger is adequate for the tax liability for the said month or where there is nil tax liability ;

(b) for the second month of the quarter, where the balance in the electronic cash ledger or electronic credit ledger is adequate for the cumulative tax liability for the first and the second month of the quarter or where there is nil tax liability:

Provided further that registered person shall not be eligible for the said special procedure unless he has furnished the return for a complete tax period preceding such month.

Explanation.—For the purpose of this notification, the expression “a complete tax period” means a tax period in which the person is registered from the first day of the tax period till the last day of the tax period.

2. This notification shall come into force with effect from the 1st day of January, 2021.

By order,
Sd/-
Pr. Secretary (E&T).

आबकारी एवं कराधान विभाग

अधिसूचना संख्या 86/2020—राज्य कर

शिमला—2,14 दिसंबर, 2020

ई.एक्स.एन.—एफ.(10)—14/2020.—हिमाचल प्रदेश माल और सेवा कर अधिनियम, 2017 (2017 का 10) की धारा 168 के साथ पठित हिमाचल प्रदेश माल और सेवा कर नियम, 2017, की धारा 61 की उप-धारा (5) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, राज्यपाल, हिमाचल प्रदेश, इस बात से संतुष्ट होते हुए कि ऐसा करना जनहित में आवश्यक है, और परिषद् की सिफारिशों पर, हिमाचल प्रदेश सरकार की अधिसूचना संख्या 76/2020 राज्य कर दिनांक 26 नवंबर, 2020, जिसे हिमाचल प्रदेश के राजपत्र में संख्या ई.एक्स.एन.—एफ. (10)—3/2020 दिनांक 2 दिसंबर, 2020 को प्रकाशित किया गया था, को उन बातों के सिवाए अधिक्रान्त करते हुए, जिन्हें ऐसे विखण्डन से पूर्व किया गया है या करने का लोप किया गया है, को विखण्डित करते हैं।

आदेश द्वारा,
हस्ताक्षरित/—
प्रधान सचिव (आबकारी एवं कराधान विभाग)।

[Authoritative English text of this Department Notification No. EXN-F(10)-14/2020 dated 14-12-2020 as required under clause (3) of Article 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

Notification No. 86/2020-State Tax

Shimla-2, the 14th December, 2020

No. EXN-F(10)-14/2020.—In exercise of the powers conferred by Section 168 of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017), read with sub-rule (5) of Rule 61 of the Himachal Pradesh Goods and Services Tax Rules, 2017, the Governor of Himachal Pradesh, on being satisfied that it is necessary in the public interest so to do, on the

recommendations of the Council, is pleased to rescind the notification of the Government of Himachal Pradesh No. 76/2020-State Tax, dated the 26th November, 2020, published in the Gazette of Himachal Pradesh, vide number EXN-F(10)-3/2020, dated the 2nd December, 2020, except as respects things done or omitted to be done before such rescission.

By order,
Sd/-
Pr. Secretary (E&T).

आबकारी एवं कराधान विभाग

अधिसूचना संख्या 87 / 2020—राज्य कर

शिमला—2, 14 दिसंबर, 2020

ई.एक्स.एन.—एफ.(10)—14 / 2020.—हिमाचल प्रदेश माल और सेवा कर अधिनियम, 2017 (2017 का 10) की धारा 168 और हिमाचल प्रदेश माल और सेवा कर नियम, 2017, के नियम 45 के उप-नियम (3) के अनुसरण में, राज्यपाल, हिमाचल प्रदेश, जुलाई, 2020 से सितंबर, 2020 की अवधि के दौरान किसी फुटकर काम करने वाले कर्मचारी को पारेषित मालो या किसी फुटकर काम करने वाले कर्मकार से वापस आये मालो के संबंध में प्ररूप जीएसटी आईटीसी-04 में घोषणा करने हेतु समय सीमा एतद्द्वारा नवंबर, 2020 के 30वें दिन तक बढ़ाते हैं।

2. इस अधिसूचना को अक्टूबर, 2020 के 25वें दिन से लागू माना जाएगा।

आदेश द्वारा,
हस्ताक्षरित /—
प्रधान सचिव (आबकारी एवं कराधान)।

[Authoritative English text of this Department Notification No. EXN-F(10)-14/2020 dated 14-12-2020 as required under clause (3) of Article 348 of the Constitution of India]

EXCISE AND TAXATION DEPARTMENT

Notification No. 87/2020-State Tax

Shimla-2, the 14th December, 2020

No. EXN-F(10)-14/2020.—In pursuance of Section 168 of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017) and sub-rule (3) of rule 45 of the Himachal Pradesh Goods and Services Tax Rules, 2017, the Governor of Himachal Pradesh, hereby extends the time limit for furnishing the declaration in FORM GST ITC-04, in respect of goods dispatched to a job worker or received from a job worker, during the period from July, 2020 to September, 2020 till the 30th day of November, 2020.

2. This notification shall be deemed to have come into force with effect from the 25th day of October, 2020.

By order,
Sd/-
Pr. Secretary (E&T).

आबकारी एवं कराधान विभाग

अधिसूचना संख्या 88/2020—राज्य कर

शिमला-2, 14 दिसंबर, 2020

ई.एक्स.एन.—एफ.(10)—14/2020.—हिमाचल प्रदेश माल और सेवा कर नियम, 2017, के नियम 48 के उप-नियम (4) के तहत प्रदत्त शक्तियों का प्रयोग करते हुए, राज्यपाल, हिमाचल प्रदेश, जीएसटी परिषद् की सिफारिशों के आधार पर, हिमाचल प्रदेश सरकार की अधिसूचना संख्या 13/2020 राज्य कर दिनांक 23 जून, 2020 जिसे हिमाचल प्रदेश के राजपत्र में संख्या ई.एक्स.एन.—एफ.(10)—4/2020 दिनांक 24 जून, 2020 को प्रकाशित किया गया था, में निम्नलिखित और संशोधन करते हैं, यथा:—

उक्त अधिसूचना में, प्रथम अनुच्छेद में, 01 जनवरी, 2021 से प्रभावी, शब्द “पांच सौ करोड़ रुपये” के स्थान पर शब्द “एक सौ करोड़ रुपये” प्रतिस्थापित किये जायेंगे।

आदेश द्वारा,
हस्ताक्षरित/—
प्रधान सचिव (आबकारी एवं कराधान)।

[Authoritative English text of this Department Notification No. EXN-F(10)-14/2020 dated 14-12-2020 as required under clause (3) of Article 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

Notification No. 88/2020-State Tax

Shimla-2, the 14th December, 2020

No. EXN-F(10)-14/2020.—In exercise of the powers conferred by sub-rule (4) of Rule 48 of the Himachal Pradesh Goods and Services Tax Rules, 2017, the Governor of Himachal Pradesh, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Himachal Pradesh No. 13/2020 – State Tax, dated the 23rd June, 2020, published in the Gazette of Himachal Pradesh *vide* number EXN-F(10)-4/2020, dated 24th June, 2020, namely:—

In the said notification, in the first paragraph, with effect from the 1st day of January, 2021, for the words “five hundred crore rupees”, the words “one hundred crore rupees” shall be substituted.

By order,
Sd/-
Pr. Secretary (E&T).

EXCISE AND TAXATION DEPARTMENT**CORRIGENDUM***Shimla-2, the 15th December, 2020*

No. EXN-F(10)-15/2020.—In the notification of the Government of Himachal Pradesh No. 50/2020-State Tax dated the 27th October, 2020, published in the Gazette of Himachal Pradesh,

जोकि हिमाचल प्रदेश के राजपत्र में संख्या ई.एक्स.एन.-एफ.(10)-4/2020 दिनांक 24 जून, 2020 को प्रकाशित हुई थी, के प्रावधानों का 1 दिसंबर, 2020 से 31 मार्च, 2021 तक के बीच की अवधि में अनुपालन नहीं करने पर उक्त अधिनियम की धारा 125 के तहत देय दंड की राशि को माफ करते हैं, यह इस शर्त के अधीन है कि उक्त व्यक्ति 1 अप्रैल, 2021 से उक्त अधिसूचना के प्रावधानों का अनुपालन करता है।

आदेश द्वारा,
हस्ताक्षरित/—
प्रधान सचिव (आबकारी एवं कराधान)।

[Authoritative English text of this Department Notification No. EXN-F(10)-17/2020 dated, 23-12-2020 as required under clause (3) of Article 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

Notification No. 89/2020-State Tax

Shimla-2, the 23rd December, 2020

No. EXN-F(10)-17/2020.—In exercise of the powers conferred by section 128 of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017) (hereafter in this notification referred to as the said Act), the Governor of Himachal Pradesh, on the recommendations of the Council, is pleased to waive the amount of penalty payable by any registered person under section 125 of the said Act for non-compliance of the provisions of notification No.14/2020—State Tax, dated the 23rd June, 2020, published in the Gazette of Himachal Pradesh vide number EXN-F(10)-4/2020, dated the 24th June, 2020, between the period from the 01st day of December, 2020 to the 31st day of March, 2021, subject to the condition that the said person complies with the provisions of the said notification from the 01st day of April, 2021.

By order,
Sd/-
Pr. Secretary (E&T).

आबकारी एवं कराधान विभाग

अधिसूचना संख्या: 90/2020—राज्य कर

शिमला-2, 23 दिसंबर, 2020

संख्या ई.एक्स.एन.-एफ.(10)-17/2020.—हिमाचल प्रदेश माल और सेवा कर अधिनियम, 2017 (2017 का 10) की धारा 11 की उप-धारा (4) के अनुसरण में, राज्यपाल, हिमाचल प्रदेश, भारत सरकार की अधिसूचना संख्या 78/2020 केन्द्रीय कर, दिनांक 15 अक्टूबर, 2020, भारत के राजपत्र में प्रकाशित, असाधारण, भाग 2, खण्ड-3, उपखण्ड (i) की सा.का.नि. 638(अ), दिनांक 15 अक्टूबर, 2020 और अधिसूचना संख्या 90/2020—केन्द्रीय कर, दिनांक 1 दिसंबर, 2020, भारत के राजपत्र में प्रकाशित, असाधारण, भाग-2, खण्ड-3, उपखण्ड (i) की सा.का.नि. 638(अ), दिनांक 1 दिसंबर, 2020, को हिमाचल प्रदेश माल और सेवा कर अधिनियम और नियम, 2017 में उत्परिवर्ती उत्परिवर्तन (mutatis mutandis) लागू करते हैं।

आदेश द्वारा,
प्रधान सचिव (आबकारी एवं कराधान)
हिमाचल प्रदेश सरकार।

टिप्पणी.— मूल अधिसूचना सं 12/2017—राज्य कर, दिनांक 30 जून, 2017 जो कि हिमाचल प्रदेश के राजपत्र में संख्या ई0एक्स0एन0—एफ(10)—15/2017, दिनांक 30 जून 2017, को प्रकाशित की गई थी।

[Authoritative English text of this Department Notification No. EXN-F(10)-17/2020 dated, 23-12-2020 as required under clause (3) of Article 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

Notification No. 90/2020-StateTax

Shimla-2, the 23rd December, 2020

No. EXN-F(10)-17/2020.—In pursuance to sub-section (4) of section 11 of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017) the Governor of Himachal Pradesh, is pleased to notify that the notification No. 78/2020-Central Tax, dated the 15th October, 2020, published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-section (i), *vide* number G.S.R. 638(E), dated 15th October, 2020 and notification No. 90/2020-Central Tax, dated 1st December, 2020, published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-section (i), *vide* number G.S.R. 638(E), dated the 1st December, 2020 shall also apply mutatis-mutandis to the Himachal Pradesh Goods and Services Tax Act and Rules, 2017.

By order,

Sd/-

Pr. Secretary (E&T).

Note.— The principal notification No. 12/2017-State Tax dated the 30th June 2017 was published in the Gazette of Himachal Pradesh *vide* number EXN-F(10)-15/2017 dated the 30th June, 2017.

वन विभाग

अधिसूचना

शिमला-2, 11 दिसम्बर, 2020

संख्या: एफ0एफ0ई0—बी0—एफ0(14)—88/2020.—भारतीय वन अधिनियम, 1927 (1927 का अधिनियम संख्यांक 16) की धारा 29 की उप-धारा (3) के अधीन यथा अपेक्षित के अनुसार इस अधिसूचना से संलग्न अनुसूची में विनिर्दिष्ट वन भूमि या बंजर भूमि में या उस पर सरकार तथा प्राइवेट व्यक्तियों के अधिकारों के स्वरूप और विस्तार की जांच कर ली गई है और उन्हें अभिलिखित कर लिया गया है;

और उक्त अनुसूची में दर्शित वन भूमि या बंजर भूमि, सरकार की सम्पत्ति है, या जिस पर सरकार के सांपत्तिक अधिकार हैं या सरकार उसकी वन उपज के सम्पूर्ण या किसी भाग की हकदार है;

अतः हिमाचल प्रदेश के राज्यपाल, पूर्वोक्त अधिनियम की धारा 29 की उप-धारा (1) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, घोषणा करते हैं कि उक्त अधिनियम के अध्याय-4 के उपबन्ध उक्त वन भूमि या बंजर भूमि को लागू होंगे और जो इसके पश्चात् पूर्वोक्त अधिनियम की धारा 29 की उप-धारा (2) के उपबन्धों के अधीन “संरक्षित वन” कहलाएगी।

की धारा 20 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, राज्यपाल, हिमाचल प्रदेश, परिषद् की सिफारिशों पर, हिमाचल सरकार की अधिसूचना संख्या 35/2020—राज्य कर दिनांक 23 जून, 2020, जो हिमाचल प्रदेश के राजपत्र में संख्या ई.एक्स.एन.—एफ.(10)—4/2020 के तहत दिनांक 24 जून, 2020 को प्रकाशित हुई थी, में निम्नलिखित और संशोधन करते हैं, अर्थात्:—

उक्त अधिसूचना के पहले अनुच्छेद के खंड (i) के परंतुक में,—

- (i) “नवंबर, 2020 के 29वें” अंकों और शब्दों के स्थान पर “मार्च, 2021 के 30वें” अंक और शब्द रखे जाएंगे;
- (ii) “नवंबर, 2020 के 30वें” अंकों और शब्दों के स्थान पर “मार्च, 2021 के 31वें” अंक और शब्द रखे जाएंगे।

2. इस अधिसूचना को दिसंबर, 2020 के पहले दिन से लागू माना जाएगा।

आदेश द्वारा,
हस्ताक्षरित/—
(जगदीश चन्द्र शर्मा),
प्रधान सचिव (आबकारी एवं कराधान)।

टिप्पणी.— मूल अधिसूचना सं0 35/2020—राज्य कर, दिनांक 23 जून, 2020 जो कि हिमाचल प्रदेश के राजपत्र में संख्या ई0एक्स0एन0—एफ(10)—4/2020, दिनांक 24 जून 2020, को प्रकाशित की गई थी और अधिसूचना सं0 65/2020—राज्य कर, दिनांक 24 नवंबर, 2020 जो कि हिमाचल प्रदेश के राजपत्र में संख्या ई0एक्स0एन0—एफ(10)—15/2020, दिनांक 25 नवंबर, 2020, को प्रकाशित की गई थी, द्वारा अंतिम संशोधन किया गया था।

[Authoritative English text of this Department Notification No. EXN-F(10)-4/2020-Vol-I dated 13-01-2021 as required under clause (3) of Article 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

Notification No. 91/2020-State Tax

Shimla-2, the 13th January, 2021

No. EXN-F(10)-4/2020-Vol-I.—In exercise of the powers conferred by section 168A of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017), read with section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Governor of Himachal Pradesh, on the recommendations of the Council, is pleased to make the following further amendment in the notification of the Government of Himachal Pradesh, No. 35/2020-State Tax, dated the 23rd June, 2020, published in the Gazette of Himachal Pradesh, *vide* number EXN-F(10)-4/2020 dated 24th June, 2020, namely:—

In the said notification, in the first paragraph, in the proviso to clause (i),—

- (i) for the words, figures and letters “29th day of November, 2020”, the words, figures and letters “30th day of March, 2021” shall be substituted.
- (ii) for the words, figures and letters “30th day of November, 2020”, the words, figures and letters “31st day of March, 2021” shall be substituted.

2. This notification shall be deemed to have come into force with effect from 1st day of December, 2020.

By order,
Sd/-
(Jagdish Chander Sharma),
Principal Secretary (E&T).

Note.—The principal notification No. 35/2017-State Tax dated the 23rd June, 2020, published in the Gazette of Himachal Pradesh vide number EXN-F(10)-4/2020 dated the 24th June, 2020 and was last amended by notification No. 65/2020-State Tax, dated the 24th November, 2020, published in the Gazette of Himachal Pradesh vide number EXN-F(10)15/2020, dated the 25th November, 2020.

आबकारी एवं कराधान विभाग

अधिसूचना संख्या: 92/2020—राज्य कर

शिमला-2, 13 जनवरी, 2021

सं० ई.एक्स.एन.—एफ.(10)—4/2020—वाल—1.—हिमाचल प्रदेश माल और सेवा कर (संशोधन) अधिनियम, 2020 (2020 का 12) (जिसे इसके पश्चात् उक्त अधिनियम कहा गया है) की धारा 1 की उप-धारा (2) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, राज्यपाल, हिमाचल प्रदेश, 01 जनवरी, 2021 को उस तारीख के रूप में नियत करते हैं, जिस तारीख को उक्त अधिनियम की धारा 3, 4, 5, 6, 7, 8, 9, 10 और 14 के उपबंध प्रवृत्त होंगे।

आदेश द्वारा,
हस्ताक्षरित /—
(जगदीश चन्द्र शर्मा),
प्रधान सचिव (आबकारी एवं कराधान)।

[Authoritative English text of this Department Notification No. EXN-F(10)-4/2020-Vol-I dated 13-01-2021 as required under clause (3) of Article 348 of the Constitution of India.]

EXCISE AND TAXATION DEPARTMENT

Notification No. 92/2020-State Tax

Shimla-2, the 13th January, 2021

No. EXN-F(10)-4/2020-Vol-I.—In exercise of the powers conferred by sub-section (2) of section 1 of the Himachal Pradesh Goods and Services Tax (Amendment) Act, 2020 (12 of 2020), (hereinafter referred to as the said Act), the Governor of Himachal Pradesh is pleased to appoint the 1st day of January, 2021, as the date on which the provisions of sections 3, 4, 5, 6, 7, 8, 9, 10 and 14 of the said Act shall come into force.

By order,
Sd/-
(Jagdish Chander Sharma),
Principal Secretary (E&T).

नोट.—यह एक सिस्टम जनरेटेड नोटिस है और इसके जारी करने वाले प्राधिकारी के हस्ताक्षर की आवश्यकता नहीं है।”

आदेश द्वारा,
हस्ताक्षरित/—
(जगदीश चन्द्र शर्मा),
प्रधान सचिव (आबकारी एवं कराधान)।

टिप्पणी.— मूल अधिसूचना हिमाचल प्रदेश के राजपत्र में संख्या ई0एक्स0एन0—एफ(10)—13/2017, दिनांक 29 जून 2020, को प्रकाशित की गई थी और अधिसूचना सं0 82/2020—राज्य कर, दिनांक 22 दिसंबर, 2020 जो कि हिमाचल प्रदेश के राजपत्र में संख्या ई0एक्स0एन0—एफ(10)—14/2020 दिनांक 30 दिसंबर, 2020, को प्रकाशित की गई थी, द्वारा अंतिम संशोधन किया गया था।

[Authoritative English text of this Department Notification No. EXN-F(10)-4/2020-Vol-I dated 13-01-2021 as required under clause (3) of Article 348 of the Constitution of India]

EXCISE AND TAXATION DEPARTMENT

Notification No. 94/2020-State Tax

Shimla-2, the 13th January, 2021

No. EXN-F(10)-4/2020-Vol-I.—In exercise of the powers conferred by section 164 of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017), the Governor of Himachal Pradesh, on the recommendations of the Council, is pleased to make the following rules further to amend the Himachal Pradesh Goods and Services Tax Rules, 2017, namely:—

1. Short title and commencement.—(1) These rules may be called the Himachal Pradesh Goods and Services Tax (Fourteenth Amendment) Rules, 2020.

(2) Save as otherwise provided in these rules, they shall come into force on the date of their publication in the Official Gazette.

2. In the Himachal Pradesh Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 8, for sub-rule (4A), with effect from a date to be notified, the following sub-rule shall be substituted, namely:—

“(4A) Every application made under rule (4) shall be followed by—

- (a) Biometric-based Aadhaar authentication and taking photograph, unless exempted under sub-section (6D) of section 25, if he has opted for authentication of Aadhaar number; or
- (b) taking biometric information, photograph and verification of such other KYC documents, as notified, unless the applicant is exempted under sub-section (6D) of section 25, if he has opted not to get Aadhaar authentication done, of the applicant where the applicant is an individual or of such individuals in relation to the applicant as notified under sub-section (6C) of section 25 where the applicant is not an individual, along with the verification of the original copy of the documents uploaded

with the application in **FORM GST REG-01** at one of the Facilitation Centres notified by the Commissioner for the purpose of this sub-rule and the application shall be deemed to be complete only after completion of the process laid down under this sub-rule.”.

3. In the said rules, in rule 9,—

(a) in sub-rule (1),—

(i) after the words “applicant within a period of”, for the word “three”, the word “seven” shall be substituted;

(ii) for the provisos, the following proviso shall be substituted, namely: —

“Provided that where—

(a) a person, other than a person notified under sub-section (6D) of section 25, fails to undergo authentication of Aadhaar number as specified in sub-rule (4A) of rule 8 or does not opt for authentication of Aadhaar number; or

(b) the proper officer, with the approval of an officer authorised by the Commissioner not below the rank of Assistant Commissioner, deems it fit to carry out physical verification of places of business, the registration shall be granted within thirty days of submission of application, after physical verification of the place of business in the presence of the said person, in the manner provided under rule 25 and verification of such documents as the proper officer may deem fit.”;

(b) in sub-rule (2), —

(i) for the word “three”, the word “seven” shall be substituted;

(ii) for the proviso, the following proviso shall be substituted, namely:—

“Provided that where—

(a) a person, other than a person notified under sub-section (6D) of section 25, fails to undergo authentication of Aadhaar number as specified in sub-rule (4A) of rule 8 or does not opt for authentication of Aadhaar number; or

(b) the proper officer, with the approval of an officer authorised by the Commissioner not below the rank of Assistant Commissioner, deems it fit to carry out physical verification of places of business, the notice in **FORM GST REG-03** may be issued not later than thirty days from the date of submission of the application.”;

(c) for sub-rule (5), the following sub-rule shall be substituted, namely:—

“(5) If the proper officer fails to take any action, —

(a) within a period of seven working days from the date of submission of the application in cases where the person is not covered under proviso to sub-rule (1); or

(b) within a period of thirty days from the date of submission of the application in cases where a person is covered under proviso to sub-rule (1); or

- (c) within a period of seven working days from the date of the receipt of the clarification, information or documents furnished by the applicant under sub-rule (2), the application for grant of registration shall be deemed to have been approved.”.

4. In the said rules, in rule 21,—

- (a) in clause (b), after the words “goods or services”, the words “or both” shall be inserted;
- (b) after clause (d), the following clauses shall be inserted, namely:—
- “(e) avails input tax credit in violation of the provisions of section 16 of the Act or the rules made thereunder; or
- (f) furnishes the details of outward supplies in **FORM GSTR-1** under section 37 for one or more tax periods which is in excess of the outward supplies declared by him in his valid return under section 39 for the said tax periods; or
- (g) violates the provision of rule 86B.”.

5. In the said rules, in rule 21A,—

- (a) in sub-rule (2), the words “,after affording the said person a reasonable opportunity of being heard,” shall be omitted;
- (b) after sub-rule (2), the following sub-rule shall be inserted, namely: —

“(2A) Where, a comparison of the returns furnished by a registered person under section 39 with—

- (a) the details of outward supplies furnished in **FORM GSTR-1**; or
- (b) the details of inward supplies derived based on the details of outward supplies furnished by his suppliers in their **FORM GSTR-1**, or such other analysis, as may be carried out on the recommendations of the Council, show that there are significant differences or anomalies indicating contravention of the provisions of the Act or the rules made thereunder, leading to cancellation of registration of the said person, his registration shall be suspended and the said person shall be intimated in FORM GST REG-31, electronically, on the common portal, or by sending a communication to his e-mail address provided at the time of registration or as amended from time to time, highlighting the said differences and anomalies and asking him to explain, within a period of thirty days, as to why his registration shall not be cancelled.”;
- (c) in sub-rule (3), after the words, brackets and figure “or sub-rule (2)”, the words, brackets, figure and letter “or sub-rule (2A)” shall be inserted;
- (d) after sub-rule (3), the following sub-rule shall be inserted, namely: —

“(3A) A registered person, whose registration has been suspended under sub-rule (2) or sub-rule (2A), shall not be granted any refund under section 54, during the period of suspension of his registration.”;

(e) in sub-rule (4),—

(i) after the words, brackets and figure “or sub-rule (2)”, the words, brackets, figure and letter “or sub-rule (2A)” shall be inserted;

(ii) the following proviso shall be inserted, namely: —

“Provided that the suspension of registration under this rule may be revoked by the proper officer, anytime during the pendency of the proceedings for cancellation, if he deems fit.”.

6. In the said rules, in rule 22,—

(a) in sub-rule (3), after the words, brackets and figure “the show cause issued under subrule (1)”, the words, brackets, figures and letters “or under sub-rule (2A) of rule 21A” shall be inserted;

(b) in sub-rule (4), after the words, brackets and figure “reply furnished under sub-rule (2)”, the words, brackets, figures and letters “or in response to the notice issued under sub-rule (2A) of rule 21A” shall be inserted.

7. In the said rules, in rule 36, in sub-rule (4), with effect from the 1st day of January, 2021,—

(a) for the word “uploaded”, at both the places where it occurs, the word “furnished” shall be substituted;

(b) after the words, brackets and figures “by the suppliers under sub-section (1) of section 37”, at both the places where they occur, the words, letters and figure “in FORM GSTR-1 or using the invoice furnishing facility” shall be inserted;

(c) for the figures and words “10 per cent.”, the figure and words “5 per cent.” shall be substituted.

8. In the said rules, in rule 59, after sub-rule (4), the following sub-rule shall be inserted, namely:—

“(5) Notwithstanding anything contained in this rule,—

(a) a registered person shall not be allowed to furnish the details of outward supplies of goods or services or both under section 37 in **FORM GSTR-1**, if he has not furnished the return in FORM GSTR-3B for preceding two months;

(b) a registered person, required to furnish return for every quarter under the proviso to subsection (1) of section 39, shall not be allowed to furnish the details of outward supplies of goods or services or both under section 37 in **FORM GSTR-1** or using the invoice furnishing facility, if he has not furnished the return in **FORM GSTR-3B** for preceding tax period;

(c) a registered person, who is restricted from using the amount available in electronic credit ledger to discharge his liability towards tax in excess of ninety-nine per cent of such tax liability under rule 86B, shall not be allowed to furnish the details of outward supplies of goods or services or both under section 37 in **FORM GSTR-1** or using the

invoice furnishing facility, if he has not furnished the return in **FORM GSTR-3B** for preceding tax period.”.

9. In the said rules, after rule 86A, with effect from the 1st day of January, 2021, the following rule shall be inserted, namely:—

“86B. Restrictions on use of amount available in electronic credit ledger.—Notwithstanding anything contained in these rules, the registered person shall not use the amount available in electronic credit ledger to discharge his liability towards output tax in excess of ninety nine per cent of such tax liability, in cases where the value of taxable supply other than exempt supply and zero-rated supply, in a month exceeds fifty lakh rupees:

Provided that the said restriction shall not apply where –

- (a) the said person or the proprietor or karta or the managing director or any of its two partners, whole-time Directors, Members of Managing Committee of Associations or Board of Trustees, as the case may be, have paid more than one lakh rupees as income tax under the Income-tax Act, 1961(43 of 1961) in each of the last two financial years for which the time limit to file return of income under subsection (1) of section 139 of the said Act has expired; or
- (b) the registered person has received a refund amount of more than one lakh rupees in the preceding financial year on account of unutilised input tax credit under clause (i) of first proviso of sub-section (3) of section 54; or
- (c) the registered person has received a refund amount of more than one lakh rupees in the preceding financial year on account of unutilised input tax credit under clause (ii) of first proviso of sub-section (3) of section 54; or
- (d) the registered person has discharged his liability towards output tax through the electronic cash ledger for an amount which is in excess of 1% of the total output tax liability, applied cumulatively, upto the said month in the current financial year; or
- (e) the registered person is —
 - (i) Government Department; or
 - (ii) a public sector undertaking; or
 - (iii) a local authority; or
 - (iv) a statutory body:

Provided further that the Commissioner or an officer authorised by him in this behalf may remove the said restriction after such verifications and such safeguards as he may deem fit.”.

10. In the said rules, in rule 138, in sub-rule (10), with effect from the 1st day of January, 2021,—

- (a) in the Table, against serial number 1, in column 2, for the figures and letters “100 km.”, the figures and letters “200 km.” shall be substituted;

- (b) in the Table, against serial number 2, in column 2, for the figures and letters “100 km.”, the figures and letters “200 km.” shall be substituted.

11. In the said rules, in rule 138E, —

- (a) in clause (b), for the words “two months”, the words “two tax periods” shall be substituted;

(b) after clause (c), the following clause shall be inserted, namely:—

“(d) being a person, whose registration has been suspended under the provisions of subrule (1) or sub-rule (2) or sub-rule (2A) of rule 21A.”.

12. In the said rules, after **FORM GST REG-30**, the following **FORM** shall be inserted, namely—

“FORM GST REG – 31

[See rule 21A]

Reference No.

Date:<DD><MM><YYYY>

To,

GSTIN

Name:

Address:

Intimation for suspension and notice for cancellation of registration

In a comparison of the following, namely,—

- (i) returns furnished by you under section 39 of the Central Goods and Services Tax Act, 2017;
- (ii) outwards supplies details furnished by you in **FORM GSTR-1**;
- (iii) auto-generated details of your inwards supplies for the period _____ to _____;
- (iv) (specify)

and other available information, the following discrepancies/anomalies have been revealed:

- ☐ Observation 1
- ☐ Observation 2
- ☐ Observation 3

(details to be filled based on the criteria relevant for the taxpayer)

2. These discrepancies/anomalies *prima facie* indicate contravention of the provisions of the Central Goods and Services Tax Act, 2017 and the rules made thereunder, such that if not explained satisfactorily, shall make your registration liable to be cancelled.

3. Considering that the above discrepancies/anomalies are grave and pose a serious threat to interest of revenue, as an immediate measure, your registration stands suspended, with effect from the date of this communication, in terms of sub-rule (2A) of rule 21 A.
4. You are requested to submit a reply to the jurisdictional tax officer within thirty days from the receipt of this notice, providing explanation to the above stated discrepancy/anomaly. Any possible misuse of your credentials on GST common portal, by any person, in any manner, may also be specifically brought to the notice of jurisdictional officer.
5. The suspension of registration shall be lifted on satisfaction of the jurisdictional officer with the reply along with documents furnished by you, and any further verification as jurisdictional officer considers necessary.
6. You may please note that your registration may be cancelled in case you fail to furnish a reply within the prescribed period or do not furnish a satisfactory reply.

Name:

Designation

NB.—This is a system generated notice and does not require signature by the issuing authority.”

By order,

Sd/-

(Jagdish Chander Sharma)

Principal Secretary (E&T).

Note.—The principal rules were published in the Gazette of Himachal Pradesh, *vide* notification number EXN-F(10)-13/2017, dated the 29th June, 2017, and last amended *vide* notification No. 82/2020-State Tax, dated the 22nd December, 2020, published in the Gazette of Himachal Pradesh *vide* number EXN-F(10)-14/2020, dated the 30th December, 2020.

आबकारी एवं कराधान विभाग

अधिसूचना संख्या: 95/2020—राज्य कर

शिमला—2, 13 जनवरी, 2021

सं0 ई.एक्स.एन.—एफ.(10)—4/2020—वाल—1.—हिमाचल प्रदेश माल और सेवा कर अधिनियम, 2017 (2020 का 10) (जिसे इस अधिसूचना में इसके पश्चात् उक्त अधिनियम कहा गया है) की धारा 44 की उप-धारा (1) से साथ पठित हिमाचल प्रदेश माल और सेवा कर नियम, 2017 के नियम 80 (जिसे इसे अधिसूचना में इसके पश्चात् उक्त नियम कहा गया है) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, राज्यपाल, हिमाचल प्रदेश, परिषद की सिफारिशों पर, उक्त अधिनियम की धारा 44 के साथ पठित उक्त नियमों के नियम 80 के अधीन विनिर्दिष्ट वार्षिक विवरणी को, सामान्य पोर्टल के माध्यम से इलेक्ट्रॉनिक रूप से प्रस्तुत करने की समय सीमा को, वित्तीय वर्ष 2019–20 की वार्षिक विवरणी के लिए, 28–02–2021 तक विस्तार करते हैं।

आदेश द्वारा,

हस्ताक्षरित/—

(जगदीश चन्द्र शर्मा),

प्रधान सचिव (आबकारी एवं कराधान।

[Authoritative English text of this Department Notification No. EXN-F(10)-4/2020-Vol-I dated 13-01-2021 as required under clause (3) of Article 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

Notification No. 95/2020-State Tax

Shimla-2, the 13th January, 2021

No. EXN-F(10)-4/2020-Vol-I.—In exercise of the powers conferred by sub-section (1) of section 44 of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017), (hereinafter in this notification referred to as the said Act), read with rule 80 of the Himachal Pradesh Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as the said rules), the Governor of Himachal Pradesh, hereby extends the time limit for furnishing the annual return specified under section 44 of the said Act read with rule 80 of the said rules, electronically through the common portal, for the financial year 2019-20 till 28-02-2021.

By order,
Sd/-
(Jagdish Chander Sharma),
Principal Secretary (E&T).

OFFICE OF THE MUNICIPAL COUNCIL HAMIRPUR

Door-To-Door Garbage Collection & Disposal Bye - Laws 2018

NOTIFICATION

Dated, the 25th November, 2020

No. IJ/Door to Door.—The following Bye-laws made by Municipal Council Hamirpur for regulating The **Door to Door Garbage Collection & Disposal-2018** in exercise of the powers conferred by section 202 and 217 of the Himachal Pradesh Municipal Act, 1994 (Act No. 12 of 1994) read with rule 15 (zf) of the Solid Waste Management Rules, 2016 having been confirmed by State enforcement, as required under section 217 of the aforesaid Acts are hereby published for general information, namely:—

BYE LAWS TO REGULATE DOOR TO DOOR GARBAGE COLLECTION & DISPOSAL OF MUNICIPAL COUNCIL HAMIRPUR.

CHAPTER-I

General

1. Short title and commencement.—(a) These Bye – laws may be called The Door-to-Door Garbage Collection and Disposal bye-laws 2018 of Municipal Council Hamirpur for municipal solid waste management & disposal.

(b) These bye-laws shall come into force on the date of their adoption and publication in the Rajpatra the gazette of Himachal Pradesh Government.